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RESOLUTION.

REVENUE REPORT.

FOR 1863.

Rangoon, the 45th September, 1871.

“The “demand,” or amount assessed as Imperial Revenue throughout British Burma during the year for which the Revenue reports are now submitted, aggregated Rs. 1,14,91,622 (£1,149,162) and was made up in the following proportions:—

Land.....	27·62
Fisheries	5·40
Salt.....	·80
Capitation tax, and House tax and Land Assess- ment in lieu thereof. }	19·99
Excise.....	8·32
Customs	18·01
Forests	8·57
Stamps	6·23
Certificate tax	1·48
Gaul manufactures.....	·00
Marine	·00
School fees	·00
All other items... ..	·00
	100·00

2. This total shows a decrease of Rs. 5,38,301 (£53,830) as compared with the gross demand of the previous year, which is due almost exclusively to the falling off in the Customs and Excise departments; every other item, excepting the minor ones of Salt, Marine and “all other items,” showing a favourable in-

crease. The diminution in Customs dues affected the demand of the Arakan and Pegu divisions most seriously, touching lightly that of Tenasserim, owing to the smallness of its rice trade. The decrease in these receipts was confined exclusively to Pegu. Tenasserim is the only division which exhibits an increase in the aggregate.

3. It is necessary to point out a few errors which occurred in making up the statement of the revenue demand for 1868-69. Under the head Forests the realizations were entered as Rs. 10,57,130 (Rs. 10,57,130); whilst the amount actually received was only Rs. 8,17,600 (£81,760), a difference of Rs. 2,39,530 (£23,953), which is explained as follows:—A large quantity of "permit" timber was worked out and its value included in the statements for the year, but as the amount was not realized within the year it could not fairly be entered as a receipt; the value of certain timber sold, but the price of which was not received, the excess difference in the value of the stock of timber in hand, and the value of certain elephants purchased, were all erroneously entered as items of revenue. (2.) The net receipts only,—*i.e.* the amount after deducting all expenditure for labour and raw material—on account of Gaol manufactures, were entered instead of the gross realizations, the latter being in excess of the former Rs. 41,012 (£4,101). (3.) A clerical error of Rs. 9,807 (£980) was made in reporting the amount realized in the Marine department, the actual receipts being Rs. 73,245 (£7,324) instead of Rs. 63,438 (£6,343) as entered. (4.) The receipts on account of Coast Light dues having been included under the head Marine, were erroneously again credited under the head "Coast Light dues," thereby unduly enhancing the aggregate of the revenue. The total demand for 1868-69 was therefore Rs. 1,20,29,923 (£1,202,992), and not Rs. 1,22,74,654 (£1,227,465) as shown in the report for that year.

4. The amount of revenue collected up to the close of the year under review was Rs. 1,17,73,083

(Rs. 1,077,308), and up to the 30th of June following Rs. 1,13,30,871 (£1,133,087) leaving a balance un-realized on the 1st of July 1870 of Rs. 1,60,751 (£1,60,751); or excluding the amount of remissions as per statement No. 3, Rs. 96,632 (£9,663), Rs. 4,11,119 (£4,11,119). Of this sum Rs. 494 (£60) only were uncollected in the Arakan division, and Rs. 1,761 (£176) in Tenasserim, the balance being outstanding in the Pegu division chiefly in the Patheingyi district. The per centage of collections to demand was 98.60 against 98.82 in 1868-69.

5. Although this report has direct reference to Imperial revenues only, it may not be out of place to note that the receipts on account of Local Funds throughout the Province in the year 1869-70, aggregated Rs. 12,21,520 (£122,152), an increase of Rs. 2,54,576 (£25,457) over the previous year, thus bringing up the total revenues to Rs. 1,27,13,142 (£1,271,314).

LAND REVENUE.

6. The total demand under this head for the year, excluding the small amount of Rs. 9,284 (£928) realized on account of Forest produce, amounted to Rs. 31,64,797 (£31,64,797), which was levied on 1,982,869 acres of land. The amount of demand in the previous year, also excluding Rs. 9,102 (£910) collected on Forest produce, aggregated Rs. 30,87,991 (£30,87,991), the number of acres under cultivation being 1,936,988. The increase in the year of review over the preceding was therefore Rs. 77,206 (£7,720) and acres 45,881, or 2.50 and 2.37 per cent respectively. Of this increment, Arakan shews Rs. 12,529 (£1,252) and acres 6,335; Pegu Rs. 46,502 (£4,650) and acres 25,367; and Tenasserim Rs. 24,175 (£2,417) and acres 14,179. This increase may be considered satisfactory as showing the steady progress of cultivation.

7. In the Arakan division a falling off rather than an increase in cultivation might have been expected, when all the disasters which have of late years be-

fallen that division, especially the Akyab district, be taken into consideration. For three consecutive years the cattle plague raged throughout the Akyab district, and carried off large numbers of buffaloes and bullocks the main help of their owners in the work of cultivation; and in the following year (November 1868) a cyclone swept over the country destroying a great quantity of the rice crops then in ear, rooting up trees and devastating a large extent of cultivated land; whilst in the ensuing February, unseasonable rain set in and spoiled a considerable quantity of paddy then in course of being garnered. Following all this, with the approach of the hot weather, cholera of a virulent type made its appearance and raged for seven or eight months with great mortality. The people however appear to have borne up well under their misfortunes and to have recovered from their reverses rapidly, since not only is an increase of cultivation shewn, but the applications for remissions were very few indeed, and amount to less than Rs. 4,000 (£400.)

8. In Pegu, the season was good throughout the country with the exception of in the northern portion of the Prome district, where upwards of 50,000 acres of paddy land suffered from drought, so much so that the inhabitants instead of exporting rice to Upper Burma as in years with ordinarily good seasons, had to import for their own consumption from stations lower down the river. There is an increase on the area of cultivation in every district of this division except Bassein. This district stagnated for several years, when under the control of an inefficient officer, and it was hoped that with a change of Deputy Commissioners in the year of review an improvement would have followed. It has still retrograded however, but the Chief Commissioner expects to see an improvement in the returns for 1870-71. The weather in Tenasserim was favourable to cultivation, few crops having suffered from either inundation or drought. In Amherst a few hundreds of acres were inundated, and in Shwè-gyen some 1,200 acres were affected by drought.

9. The Commissioner of Tenasserim has some remarks on the revision of the rates of assessment on land in his division. The alterations in the rates sanctioned for the Amherst district have not, it is understood, been carried out, but some revision has been made in the Shwè-gyen district, and as questions with regard to other districts arise, they will be considered on their merits.

10. *Paddy Land*.—The acreage under rice cultivation was 1,643,668 in 1868-69 and 1,676,540 in 1869-70, showing an increase of 32,872 acres and an addition to the revenue of Rs. 60,057 (£6,007.) Of this increment 5,129 acres and Rs. 10,627 (£1,062) were in Arakan; 17,614 acres and Rs. 29,170 (£2,917) in Pegu; and 10,129 acres and Rs. 20,280 (£2,028) in Tenasserim. The last named division shews by far the most satisfactory comparative increase. The additional cultivation in Arakan took place in the Akyab district; in Pegu, in the Rangoon and Myan-oung districts, whilst there was a decrease in Bassein attributable to murrain among cattle which carried off about 5,000 head; and in Tenasserim chiefly in the Amherst district, the increase in Shwè-gyen and Mergui being very small, whilst there was a falling off in Tavoy. In the Myanoung district a considerable quantity of land has from time to time been reclaimed by embankments and brought under rice cultivation. During 1869-70, 1,410 acres additional were so utilized, and in the past 11 years the revenue realized from such land has aggregated Rs. 1,75,856 (£17,585).

11. *Fallow Land*.—The quantity of this description of land still further diminished in 1869-70, the decrease being 4,828 acres; but the proportion continued high in the Amherst and Mergui districts of the Tenasserim division. It is presumed that the explanation furnished with regard to the large proportion lying fallow in 1868-69 in those districts will also stand good for this year. It is as follows:—
(1.) There in order to have the exclusive right to grazing ground, many persons occupied waste land

for which they paid the fallow land tax of 2 aimes per acre. - (2.) That in some cases land which had been cultivated in the preceding year was found to be unprofitable in consequence of the poorness of the soil, and was therefore allowed to remain fallow, and used for grazing purposes only. The percentage of fallow to paddy land in each division was

Arakan.....	1.57
Pegu.....	1.23
Tenasserim.....	3.58

12. *Orchard and Garden Land* shew an increase in cultivation of 2,280 acres, and in revenue of Rs. 4,493 (£429). More than one-half of this increment was in the Tenasserim division, the balance being divided between Arakan and Pegu in the ratio of 29 and 71 per cent respectively.

13. *Miscellaneous*.—The area under miscellaneous cultivation in the year of review was 65,189 acres, which produced a revenue of Rs. 95,017 (£9,501), against 61,153 acres and Rs. 85,972 (£8,597) in the previous year. A small increase took place in Akyab, and 4,650 additional acres were brought under cultivation in Pegu, but 1,070 were allowed to lapse in Tenasserim. In Pegu, Myanoung and Prome shew a considerable increase; whilst in Rangoon and Bassein a diminution took place owing to a falling off in market gardening. The decrease in Tenasserim occurred in the Amherst and Shwé-gyen districts, and was due, in the former to want of rain whereby the people were unable to work the land for cotton and tobacco; and in the latter “to little rainfall during the past year which did not cause the river to overflow and deposit the alluvium which is necessary for this kind of cultivation.”

14. *Toungya*.—This description of cultivation, which is the “Joom” cultivation of Eastern Bengal, shews an increase of 3,033 “Yas”, or clearings, of an estimated area of about 2 acres each, or 5,763 acres, the increment in revenue being Rs. 2,958 (£295). A decrease took place in Arakan; in Pegu there was an increase of 2,426 acres, chiefly in the Prome

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district; and in Tenasserim 3,794 acres, by far the largest proportion of which was in the Tavoy and Mergui districts. This system of hill cultivation is very destructive to forest trees; and every exertion should be made by district officers to curtail its area, and to induce the mass of cultivators who resort to it, to give it up and settle in the plains. Of course in some hilly districts, as the Yoonzaleen, it is impossible to prevent the inhabitants from taking to this kind of cultivation, since, there is but little level land. The question of increasing the rate of tax on these "Yas" received the consideration of both Sir Arthur Phayre, and General Fytche, who were of opinion that no increase should be allowed, since it is not to the interest of the Government to drive the cultivators farther into the hills beyond our boundary, but to induce them to settle in the plains. The officiating Chief Commissioner sees no reason to deviate from the decision arrived at by his predecessors. The survey and demarcation of the forest reserves will to a great extent limit the mischief of Toungya cultivation.

15. The officiating Chief Commissioner cannot concur with the Commissioner of Pegu in his strictures on Colonel Davies, in paragraph 96 of his report, for bringing to light what he thinks faulty in the system of administration. District officers should be encouraged in every way to suggest and discuss reforms. Their proposals must be dealt with of course on their own merits; but it would be a matter for great regret if they were to consider themselves debarred from suggesting changes through fear of exposing themselves to the imputation of a desire to disparage their predecessors in office: seeing how brief our occupation of the Pegu division has been, and that our system has avowedly been a provisional adaptation of the native system we found in force, the Chief Commissioner finds it difficult to believe—admitting fully the merits of the Officers who have previously had charge of districts—that there may not be very much capable of improvement and organization in our system. If Colonel Davies' adminis-

tration in other respects has been faulty, or inefficient, this is another matter, and should be dealt with irrespective of his recommendations for reforms.

GRANTS UNDER THE WASTE LAND RULES.

16. The only division in which land granted under these rules has become liable to taxation is that of Arakan. The increase during the year of review is acres 930 and Rs. 832 (£83.) No grants were made in 1869-70, the rules are for the present in abeyance and no further grants will be made until the whole question has been fully considered. There can be no doubt that under these rules large tracts of land, some in the immediate neighbourhood of the chief town of the Province, have been granted away to persons, who have made no effort to bring them under cultivation, and who, it would appear, have merely procured the grants for the purpose of obtaining money from the surrounding villagers for firewood, grazing &c. In many instances not an acre has been brought under cultivation except by Chinese gardeners, who have been placed on the land as agents for the Grantees; and in some cases when the land after a certain number of years has become taxable the Grants have been given up altogether. The matter is now receiving the serious attention of the officiating Chief Commissioner who hereafter submit a special report thereon.

FISHERIES.

17. The revenue derived from licenses on nets and traps used in the sea, creeks and rivers, and from rents on the "engs," or inland fisheries, amounted to Rs. 6,19,997 (£61,999) in 1869-70, against Rs. 5,11,108 (£51,110) in 1868-69, shewing an increase of Rs. 8,889 (£888) only. But a small amount is realized from this source in the Arakan division, and during the year of review that even shewed a decrease, which occurred in the Akyab district owing to the prevalence of cholera. In Tenasserim the revenue is larger, but it is only about one-seventh of the whole, and a small increment of Rs. 994 (£99) took

place. Pegu is the principal division for fisheries, and the license fees and rents realized in that division amounted to 83 per cent of the total collections. The main increase in this division took place in the Myanoung district; in the Rangoon district the increase was small; and in Bassein there was a considerable decrease owing to reduced manufacture of ngapee, and to a sum of Rs. 5,050 (£305) for border fisheries falling to Myanoung this year. The settlement of the fisheries in the Rangoon district was attempted by Mr. Beddy, who was removed from Bassein to that district in June 1869; but it was attended with much dissatisfaction and resulted in considerable litigation. This matter has formed the subject of a special report to the Government of India. The system under which the fisheries are now settled is open to great objection, and the question of the better administration of the important fisheries of the Province is now under the consideration of the officiating Chief Commissioner, and will be specially reported upon hereafter.

SALT.

18. A considerable decrease has taken place in the local manufacture of this article, owing to a falling off in demand, and depreciation in price through importations from Europe. The duty realized in 1869-70, amounted to Rs. 91,041 (£9,104), against Rs. 1,10,824 (£11,082) in 1868-69, a diminution of 17.85 per cent. The principal decrease took place in the Pegu division; Arakan too shews a large proportionate falling off; Tenasserim a slight increase, which was pretty equally divided between Araherst and Shwè-gyen, prices being favourable in the former district, and the weather in the latter. The manufacture is carried on by the people resident on the coast more as an adjunct to their legitimate employment as cultivators than as a regular business; and after a sufficient quantity for family or village use has been made, if prices and season are favourable, the manufacture is continued for the market, and an addition to the income is realized. But with the

successful competition of foreign salt it is hoped that this branch of the revenue, as a distinct item, will disappear, for the importation of salt will bring that article more under control for fiscal purposes; and where labour is so dear it is wasted in manufacturing what can be prepared cheaper and better abroad. The duty collected on foreign salt is credited under the head of Customs.

CAPITATION TAX AND LAND ASSESSMENT IN LIEU.

19. The demand of these important taxes again shews a satisfactory increase in each division, except Arakan, where there was a decrease of Rs. 10,249 (£1,024), owing to the numerous deaths from cholera in the Akyab district. The poll tax was levied on 108,439 persons in Arakan, producing a revenue of Rs. 4,32,169 (£43,216); on 331,688 persons in Pegu, with a revenue of Rs. 14,01,130 (£140,113); and on 91,499 persons in Tenasserim, the revenue being Rs. 3,30,231 (£33,023). The increase in Pegu was persons 9,609, Rs. 38,430 (£3,843), in Tenasserim persons 1,956, Rs. 7,405 (£740). In Arakan a house tax in lieu of capitation tax is levied in the towns of Akyab and Kyouk Phyoo under the provisions of Act XXXV of 1852. 4,560 houses were assessed during the year with a demand of Rs. 12,396 (£1,239). In Pegu an assessment on the land occupied by houses and out buildings in the principal towns is made in lieu of capitation tax, and produced a revenue in 1869-70 of Rs. 1,20,518 (£12,051). No tax of this kind is levied in Tenasserim.

EXCISE.

20. The revenue realized by this department during 1869-70 was considerably less than that obtained in the previous year, the amounts being Rs. 9,55,066 (£95,506) and Rs. 11,11,843 (£111,184) respectively—a decrease of Rs. 1,56,807 (£15,680.) This falling off was almost entirely due to the reaction which took place in the sale of the opium and arrack farms in the Rangoon district of the Pegu division. In 1868-69 much competition existed when these farms

were put up for sale—the two sects of Chinese bidding against each other. The prices realized were therefore abnormally high, and far in excess of the real value of the farms. As a consequence the farmers defaulted, and the farms had to be resold at greatly reduced rates in March 1869. Of the aggregate revenue of the year of review, the collections in the Arakan division amounted to Rs. 1,27,314 (£12,731), showing a slight increase of Rs. 891 (£89) over the realizations in 1868-69; in the Pegu division to Rs. 5,35,759 (£53,575), showing a decrease of Rs. 1,55,824 (£15,582); and in the Tenasserim division to Rs. 2,91,969 (£29,196), the decrease being Rs. 1,774 (£177.)

CUSTOMS.

21. A decrease of shipments in 1869-70, made a considerable reduction in the receipts on account of Customs dues in that year as compared with the amount realized in the year immediately preceding; nevertheless the revenue derived from this department in the past year, was in excess of that of any previous year with the exception of the one immediately preceding. The amount in 1868-69 was Rs. 28,99,725, (£289,972); and in the year of review Rs. 20,70,994, (£207,099), shewing a decrease of Rs. 8,28,731 (£82,873). The principal falling off was in the duty on rice, the short shipments of which affected the revenue of Arakan and Pegu to the greatest extent. The decrease in these two divisions amounted to Rs. 2,52,151 (£25,215) and Rs. 5,54,251 (£55,425) respectively; whilst in Tenasserim it was Rs. 22,329 (£2,232) only. The falling off in the export trade of the Province was almost exclusively in grain and timber, and in the import trade in piece goods. The falling off in the rice exports is merely nominal, and depends upon the number of the ships loaded before and after the close of the financial year, which comes in the middle of the shipping season. If large early shipments are made the year's exports are unreasonably swelled to the apparent disadvantage of the year following; especially if in the latter year freights are at first scarce, and shipments

are late. Taking the whole season and not the financial year, there has been no falling off in trade.

FORESTS.

22. As explained in paragraph 3, an error occurred in entering the demand of this department for 1868-69, the revenue realized being Rs. 8,17,600 (£81,760) instead of Rs. 10,57,130 (£105,713). The demand for 1869-70 amounted to Rs. 9,84,875 (£98,487) shewing an increase over the previous year of Rs. 1,67,275 (£16,727). This improvement is owing to the large and fine stock of timber on hand on 31st March 1869, which had accumulated during the past two seasons, and most of which was sold at very fair rates in 1869-70.

STAMPS.

23. The income derived from judicial and revenue stamps in the year of review, shows but a small increase in comparison with the additional revenue realized from this source in 1868-69 over that of the preceding year. In the sales of postage and telegraph stamps however, there was a considerable increment, owing to the compulsory prepayment of telegraph messages by stamps instead of money. In the Arakan division the receipts on account of judicial and revenue stamps increased to the extent of upwards of Rs. 10,000 (£1,000), and in Tenasserim Rs. 18,298 (£1,829); whilst in Pegu there was a falling off of Rs. 17,575 (£1,757). In the latter division there was a decrease in litigation generally; but in Tenasserim, owing to the failure of several mercantile firms in Maulmain, the work of the Recorder was considerably added to, and the stamp revenue consequently enhanced. The sales of postage and telegraph stamps in Arakan were less by Rs. 1,659, (£165); but in both Pegu and Tenasserim an increase took place, the additional revenue in the former being Rs. 55,170 (£5,517), and in the latter Rs. 41,467 (£1,146.)

INCOME TAX.

24. The amount realized on assessments under Acts IX and XXIII of 1869 were Rs. 19,323 (£1,932) in Arakan; Rs. 1,30,436 (£13,043) in Pegu; and Rs. 21,015 (£2,101) in Tenasserim; aggregating Rs. 1,70,774 (£17,077). In 1868-69 the collection of certificate tax amounted to Rs. 98,223 (£9,822). From these sums however large abatements had to be made on account of house and land tax in lieu of capitation tax.

This tax is most unpopular in this Province amongst the Burmese, who being of a free and thriftless nature, do not keep any accurate accounts of their income and expenditure and cannot make proper returns to the Assessors. The revenue derived from the tax is so small, and the amount of taxation obtained in other ways is so heavy in proportion to that realized in India, that it would be advisable from every point of view to relieve British Burma from this unsuitable and unproductive impost in the future. The amount of annoyance and apprehension caused by the tax are out of all proportion to the insignificant return, £17,077, and it is difficult to conceive any form of taxation less adapted to the peculiar circumstances of the Province.

MISCELLANEOUS.

25. Under this heading is included the revenue derived from the Gaol, Marine, and Educational departments, and from all other sources not specially mentioned. The demand on this account during 1869-70 aggregated Rs. 4,12,013 (£41,201); and 1868-69 Rs. 3,86,165 (£38,616); showing an increase in the year of review of Rs. 25,848 (£2,584), which was entirely due to the enhanced production of Gaol manufactures. The chief item of revenue in the Marine department is that of Coast Light Dues; and under "all other items," the amount derived from Judicial and Revenue fines and forfeitures.

DEFAULTERS.

26. No persons were committed to Gaol for non-payment of revenue in Akyab, the Hill Tracts, Myanoung, Toungoo, Shwè-gyen, or Mergai during the year; but in Ramree 4 persons were imprisoned for a period of less than one month, and 4 for more than one and less than three months; in Sandoway 3 and 1 respectively; in Bassein 1, and in Prome 3 for less than one month each; in Amherst 8, and Tavoy 18 for the same period. In Rangoon however, "where there had been no compulsory process in the previous year, no less than 27 persons were confined for revenue due for the current year, of whom 14 for less than 1 month, 2 for less than 3 months, and 11 in excess of the last named period. These were on account of *Dhameng*, or salt water fishery tax."

REMISSIONS.

27. The sanction of His Excellency the Viceroy and Governor General in Council is solicited to the remission of revenue, as per the accompanying statement, the amount of which is Rs. 96,632 (£9,663.) This sum does not agree with that entered in Statement No. 2, page 8 of the returns, but the difference is accounted for by an application for the remission of a further sum of Rs. 341 (£34) in the Tenasserim division having been forwarded by the Commissioner, subsequent to the submission of the report. The amount of remission necessary in the Arakan division is Rs. 4,572 (£457) due chiefly to loss of crops by drought; in Pegu to Rs. 82,732 (£8,273), principally owing to the destruction of crops by drought in the Prome district; and in Tenasserim to Rs. 9,328 (£932), attributable to damage to crops by inundation and high winds in the Amherst district, and to drought in the Shwè-gyen district. The aggregate of these remissions is considerably less than that of the previous year, there being a decrease in Arakan of Rs. 22,985 (£2,298), in Pegu of Rs. 2,885 (£288), and in Tenasserim of Rs. 20,857 (£2,085).

GENERAL REMARKS

28. Although the total demand of revenue for the year 1869-70 shews a decrease as contrasted with that of the year immediately preceding, it compares very favourably with the amounts realized in 1866-67 and 1867-68, and evinces a steady improvement in the prosperity of the Province. The chief falling off was, as has been before stated, in the Customs department; but this, for the reason explained above, was more nominal than real in so far as the collections made during what is known as the rice season were concerned. The amount of duty realized during the season of 1870 was considerably in excess of that received in the season of 1869; but the main portion of the shipments during the former season took place after the 31st of March, and during the latter before that date. The collections for 1870-71 have, it is believed, exceeded those for 1868-69. This item would not show such fluctuation if the revenue statements were made up for the calendar instead of the official year; the rice season extends from January to August, and the bulk of the shipments are made either before, or after the 31st March as the crop may be early or late.

29. The thanks of the Officiating Chief Commissioner are due to the Commissioners of the three divisions, who held office during the year. :—

Colonel ARDAGH, Pegu.

Colonel STEVENSON, Arakan.

Colonel RYAN, Tenasserim.

The district officers who seem to have earned special commendation by their administration are :—

Lieut.-Colonel H. BROWNE,

Major DUFF,

Captain PLANT,

Captain WATSON,

Mr. IRELAND.

The acknowledgments of the Chief Commissioner are also due to the many assistants and subordinate officers of the Revenue department, who are specially commended by the Commissioners.

By order of the Chief Commissioner,

J. TALBOYS WHEELER,

Secretary.

RETURNS.

No. I.

STATEMENT showing the several heads of Revenue and the amount demand thereon for the years 1867-68, 1868-69 and 1869-70.

ITEMS OF REVENUE.	Demand for 1867-68.	Demand for 1868-69.	Demand for 1869-70.	Increase in 1869-70, over 1868-69.	Decrease in 1869-70, over 1868-69.
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Land including Forest produce...	30,96,088	30,96,695	31,74,081	77,388	...
2. Fisheries, Sea and Inland	5,39,027	6,11,108	6,19,997	8,889	...
3. Salt Excise ...	91,845	1,10,824	91,041	...	19,783
4. Capitation Tax	20,76,661	21,27,847	21,63,530	35,683	?
5. House Tax and Land Assessment in lieu of Capitation Tax in Towns	1,25,762	1,29,291	1,32,914	3,623	...
6. Excise on Spirits, Opium &c...	9,30,002	11,11,843	9,55,036	...	1,56,807
7. Customs	20,12,653	28,99,725	20,70,994	...	8,28,731
8. Forest Revenue, including Excise on Timber	7,56,692	8,17,600	9,84,875	1,67,275	...
9. Stamps Revenue and Judicial	4,28,437	5,34,708	5,45,493	10,755	...
10. Postage and Telegraph Stamps..	70,095	1,05,896	1,70,874	64,978	...
11. License, Certificate, or Income Taxes	1,37,593	98,223	1,70,774	72,551	...
12. Gaol Manufactures	53,916	1,07,165	1,53,918	46,753	...
13. Marine, including Coast Light Dues	42,398	73,245	71,072	...	2,173
14. School Fees ...	4,509	4,650	4,668	18	...
15. All other Items	2,04,653	2,01,105	1,82,355	...	18,750
Total...	1,05,70,331	1,20,29,923	1,14,91,622	4,87,943	10,26,244
			Net Decrease...		5,38,301

COMPARATIVE STATEMENT of the amount demand of Land and 1868-69 and

1 DIVISION.	2 Area of Paddy Land on which Revenue is payable.	3 Amount of assessment on Paddy Land on which Revenue is payable.	4 Area of Garden and Orchard Land on which Revenue is payable.	5 Amount of assessment on Garden and Orchard Land on which Revenue is payable.	
	Acres	Rs.	Acres.	Rs.	
Arakan	1868-69 ...	339,182	6,15,961	25,045	47,630
	1869-70 ...	344,311	6,26,588	25,322	48,147
	Increase ...	5,129	10,627	277	517
	Decrease ...	...	...	...	...
Pegu	1868-69 ...	1,033,268	16,53,249	44,706	1,16,492
	1869-70 ...	1,050,882	16,82,419	45,383	1,17,606
	Increase ...	17,614	29,170	677	1,114
	Decrease ...	...	...	...	...
Tenasserim	1868-69 ...	271,218	4,12,431	44,567	31,773
	1869-70 ...	281,347	4,32,711	45,893	94,435
	Increase ...	10,129	20,280	1,326	2,662
	Decrease ...	...	...	...	...
Grand Total..	1868-69 ...	1,643,668	26,81,641	114,318	2,55,295
	1869-70 ...	1,676,540	27,41,718	116,598	2,60,188
	Increase ...	32,872	60,077	2,260	4,293
	Decrease ...	...	...	...	..

DIVISION.	13	14	15	16	
	Total area of Land cultivation on which Revenue is payable.	Total assessment on Land.	Fisheries, Sea, River, Lake, or Pond.	Salt Excise Duty.	
	Acres.	Rs.	Rs.	Rs.	
Arakan ...	1868-69 ...	401,726	7,01,080	10,394	25,327
	1869-70 ...	408,061	7,13,609	9,867	20,159
	Increase ...	6,335	12,529	...	...
	Decrease ...	...	...	527	5,168
Pegu ...	1868-69 ...	1,171,840	18,53,941	5,07,564	60,912
	1869-70 ...	1,197,207	18,94,443	5,15,986	43,877
	Increase ...	25,367	40,502	8,422	...
	Decrease ...	...	...	...	17,035
Tenasserim...	1868-69 ...	363,422	5,32,570	93,150	24,585
	1869-70 ...	377,601	5,56,745	94,144	27,005
	Increase ...	14,179	24,175	994	2,420
	Decrease ...	...	...	...	...
Grand Total..	1868-69 ...	1,936,988	30,87,591	6,11,108	1,10,824
	1869-70 ...	1,982,869	31,64,797	6,19,997	91,041
	Increase ...	45,881	77,206	8,889	...
	Decrease ...	...	...	...	19,783

DIVISION.	23	24	25	26	
	Grants Total of Revenue demand.	Amount of Commission paid to Theogyees on collection of Revenue.	Amount of Revenue recommended for remission.	Amount of Revenue demand actually realized up to close of the year.	
	Rs.	Rs.	Rs.	Rs.	
Arakan ...	1868-69 ...	20,01,397	1,09,506	27,557	18,38,665
	1869-70 ...	17,55,017	1,10,858	4,572	16,92,482
	Increase ...	...	1,352	...	...
	Decrease ...	2,46,380	...	22,985	1,46,183
Pegu ...	1868-69 ...	74,39,934	2,71,681	85,617	68,59,466
	1869-70 ...	69,09,278	2,75,638	82,732	64,64,562
	Increase ...	...	3,957	...	...
	Decrease ...	5,30,656	...	2,885	3,94,904
Tenasserim...	1868-69 ...	16,53,635	67,914	30,185	13,35,945
	1869-70 ...	16,82,102	78,873	8,987	14,70,814
	Increase ...	28,467	10,959	...	1,34,869
	Decrease ...	...	...	21,198	...
Grand Total..	1868-69 ...	1,10,94,966	4,49,101	1,43,359	1,00,34,076
	1869-70 ...	1,03,46,397	4,65,369	96,291	96,27,858
	Increase ...	...	16,268	...	...
	Decrease ...	7,48,569	...	47,068	4,06,218

(Continued.)

27	28	REMARKS.
Amount of Revenue demand actually realized up to close of 30th June 1870.	Balance of Revenue demand due on 30th June of each year exclusive of Remissions recommended in column 25.	
Rs.	Rs.	
19,72,099	1,742	
17,49,841	604	
...	...	
2,22,258	1,138	
73,39,922	14,395	
67,64,451	62,095	
...	47,700	
5,75,471	...	
16,06,475	16,975	
16,71,354	1,761	
64,879	...	
...	15,214	
1,09,18,496	33,112	
1,01,85,646	64,460	
...	31,348	
7,32,850	...	

(X)
No. III.

RETURN of Customs, Excise, Timber, and Miscellaneous Taxes collected in the Province of British Burma for the year 1869-70; being detail of Column 22 of Comparative Statement No. II.

Number.	ITEMS OF REVENUE.	Arakan Division.		Pegu Division.	Tenasserim Division.	Total British Burma.	REMARKS.
		Rs.	Rs.	Rs.	Rs.		
1	Abkaree including net profit on the sale of Opium.	1868-69..	1,26,423	6,91,677	2,93,743	11,11,843	
		1869-70..	1,27,314	5,35,753	2,91,969	9,55,036	
2	Sea Customs, including Fines, Confiscations, &c.	1868-69..	5,50,008	22,78,962	1,70,815	28,99,725	
		1869-70..	2,97,857	16,24,651	1,48,486	20,70,994	
3	Inland Frontier do. do.	1868-69..	0	0	0	0	
		1869-70..	0	0	0	0	
4	Forests, Timber Revenue and proceeds of unclaimed timber, &c.	1868-69..	4,265	0	0	4,265	
		1869-70..	3,208	0	0	3,208	
5	Fines and Forfeitures, &c.	1868-69..	20,062	1,02,139	27,817	1,50,018	
		1869-70..	22,788	1,06,746	22,807	1,52,341	
6	Unclaimed property sold.	1868-69..	1,154	8,511	852	5,517	
		1869-70..	1,183	2,626	1,063	4,872	
7	Fees on Civil and Criminal processes.	1868-69..	1,879	6,365	6,638	14,882	
		1869-70..	170	835	5,080	6,085	
8	Premium on bills.	1868-69..	0	648	176	824	
		1869-70..	0	254	141	395	
9	Gains by Remittance of Coin or bullion to the Mint.	1868-69..	0	0	0	0	
		1869-70..	0	0	0	0	
10	Savings from pay of Establishments.	1868-69..	10	868	142	1,020	
		1869-70..	20	365	307	692	
11	Marine Receipts credited to Government.	1868-69..	837	37,476	25,125	63,438	
		1869-70..	825	64,285	14,198	69,308	
12	Miscellaneous.	1868-69..	9,029	10,224	6,614	25,867	
		1869-70..	5,666	2,339	3,789	11,765	
13	Karen Chiefs' Tribute.	1868-69..	0	2,977	0	2,977	
		1869-70..	0	2,977	0	2,977	
14	Postage Stamps.	1868-69..	14,323	75,910	15,663	1,05,896	
		1869-70..	12,664	1,31,080	27,130	1,70,874	
15	Stamps on Civil Suits, and Law Papers.	1868-69..	65,680	3,57,967	1,12,011	5,34,709	
		1869-70..	75,693	3,30,491	1,30,309	5,45,493	
16	License and Certificate Taxes.	1868-69..	16,028	68,686	13,509	98,223	
		1869-70..	19,323	1,30,436	21,015	1,70,774	
	Total.....	1868-69..	8,09,648	35,36,450	6,73,105	50,19,203	
		1869-70..	5,66,711	29,31,829	6,66,294	41,64,834	

*STATEMENT Shewing Revenue Remissions recommended for 1869-70,
(Omitting fractions.)*

Division.	Inundation and Cyclone.	Drought.	Erroneous As- sessments, &c.	Absconding, De- sertion, and Death of Tax- payer.	Leases thrown up in conse- quence of death of cattle.	Destruction and loss of crops by fire, &c.	All other causes.	Total Remis- sions recom- mended.	REMARKS.
<i>Land Tax.</i>									
Arakan ..	146	3,040	710	158	0	0	0	3,454	
Pegu ..	1,095	55,275	1,560	853	2,453	339	10,384	71,869	
Tenasserim ..	899	0	6,933	143	0	717	1,068	4,860	
Total ..	2,050	58,315	3,203	1,154	2,453	1,056	11,452	79,083	
<i>Capitation Tax.</i>									
Arakan ..	0	0	1,080	0	0	0	0	1,080	
Pegu ..	0	0	1,185	0	0	0	3,890	4,575	
Tenasserim ..	0	0	1,222	92	0	0	267	1,681	
Total ..	0	0	3,487	92	0	0	3,657	7,236	
<i>Land Assessment in towns in lieu of Ca- pitation Tax.</i>									
Arakan ..	0	0	40	0	0	0	0	40	
Pegu ..	0	0	61	461	0	0	455	977	
Tenasserim ..	0	0	0	0	0	0	0	0	
Total ..	0	0	101	461	0	0	455	1,017	
<i>Fisheries (sea and inland.)</i>									
Arakan ..	0	0	0	0	0	0	0	0	
Pegu ..	0	40	82	4	0	0	411	540	
Tenasserim ..	0	0	7	5	0	0	1,373	1,485	
Total ..	0	40	89	9	0	0	1,887	2,025	
<i>Income Tax.</i>									
Arakan ..	0	0	0	0	0	0	0	0	
Pegu ..	0	0	31	3	0	0	3,746	3,783	
Tenasserim ..	0	0	753	1,022	0	0	124	1,899	
Total ..	0	0	784	1,028	0	0	3,870	5,682	
<i>Salt Tax.</i>									
Arakan ..	0	0	0	0	0	0	0	0	
Pegu ..	0	0	0	206	0	0	789	995	
Tenasserim ..	0	0	0	0	0	0	0	0	
Total ..	0	0	0	206	0	0	789	995	
<i>Excise.</i>									
Arakan ..	0	0	0	0	0	0	0	0	
Pegu ..	0	0	0	0	0	0	0	0	
Tenasserim ..	0	0	0	0	0	0	0	0	
Grand Total of Remissions ..	2,050	58,365	7,664	2,344	2,453	1,056	22,110	96,632	

REPORT
ON THE
REVENUE ADMINISTRATION,
FOR 1869-70.

ARAKAN DIVISION.

From Lieutenant Colonel J. F. J. STEVENSON, Commissioner of Arakan, to the Secretary to the Chief Commissioner of British Burma, Foreign Department, Revenue, No. 52 dated Akyab, the 24th August 1870.

I have the honour to submit for the information of the Chief Commissioner of British Burma, my Revenue Report of the Arakan Division for the year 1869-70, with Returns 1 to 14.

REVENUE REPORT FOR 1869-70.

1. Comparative Statement showing the amount of demand of the Imperial Revenue of the several Districts of this Division for the year 1868-69 and 1869-70.

Statement No. 1.

Land Revenue.

2. Columns 2 to 14 exhibit the extent of land under cultivation, its description and the amount of revenue demand thereon.

3. The following Statement shows the area of Paddy Land paying revenue and the amount of demand thereon for the past two years:—

Columns 2 and 3, Paddy Land.

Area.—Paddy Land.

	1868-69.	1869-70.	Increase.	Decrease.
Akyab	243,678	248,059	4,381	...
North Arakan	38	44	6	...
Ramree	70,045	70,445	400	...
Sandoway	25,421	25,763	342	...
Total...	339,182	344,311	5,129	...

Revenue Demand.

	1868-69.	1869-70.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab	4,78,251	4,88,036	9,785	...
North Arakan	27	31	4	...
Ramree	1,01,021	1,01,318	297	...
Sandoway	36,662	37,203	541	...
Total...	6,15,961	6,26,588	10,627	..
£...	61,596	62,658	1,062	..

4. The increase and decrease in the actually cultivated area of rice land of the three Districts and the Hill Tracts for these last two years 1868-69 and 1869-70 then are as follows:—

	Akyab.		Northern Arakan.		Ramree.		Sandoway.		Total.	
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
1868-69.										
Total exhibited	243,678	4,78,251	98	27	70,045	1,01,021	25,421	36,662	339,182	6,15,961
Deduct left fallow... ..	5,199	649	2	..	1,561	199	842	109	7,594	947
Actually under cultivation..	238,479	4,77,602	96	27	68,484	1,00,822	24,579	36,557	331,588	6,15,014
1869-70.										
Total exhibited	248,059	4,88,036	44	31	70,445	1,01,310	25,763	37,203	344,311	6,26,589
Deduct left fallow... ..	3,869	483	2	..	1,764	221	797	99	6,432	803
Actually under cultivation..	244,190	4,87,553	42	31	68,681	1,01,089	24,966	37,104	337,879	6,25,786

5. The increase in the area of cultivation under all the circumstances which are to be considered is satisfactory.

6. The area of Garden Land taxed and the amount of demand thereon for the past two years is shown below:—

Area.—Garden Land.

	1868-69.	1869-70.	Increase.	Decrease.
Akyab... ..	17,411	17,471	60	...
North Arakan... ..	28	31	3	...
Ramree	4,852	4,960	108	...
Sandoway... ..	2,754	2,860	106	...
Total...	25,045	25,322	277	...

Revenue Demand.

	1868-69.	1869-70.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab	35,811	35,969	158	...
North Arakan	56	63	7	...
Ramree	7,195	7,370	175	...
Sandoway	4,568	4,745	177	...
Total... ..	47,630	48,147	517	...
£... ..	4,763	4,815	51	...

7. In the whole Division there has been an increase of 277 acres with a revenue of Rs. 517 under this head.

8. The following memorandum exhibits the area of Land under Miscellaneous cultivation, and the amount of Revenue demand thereon for the past two years:—

Columns 6 and 7. Land under Miscellaneous cultivation.

Area.—Miscellaneous Cultivation.

	1868-69.	1869-70.	Increase.	Decrease.
Akyab	3,946	3,991	45	...
North Arakan	10	10	...	...
Ramree	3,958	4,086	128	...
Sandoway	3,484	3,767	283	...
Total... ..	11,398	11,854	456	...

Revenue Demand.

	1868-69.	1869-70.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab	8,039	8,096	57	...
North Arakan	21	20	...	1
Ramree	5,788	5,975	187	...
Sandoway	5,432	5,893	461	...
Total... ..	19,280	19,984	704	...
£... ..	1,928	1,998	70	...

9. From the above it will be observed that there is an increase in all four Districts of 456 Acres in the Area; and an increase in the Revenue demand to the amount of Rs. 704.

10. The subjoined Statement gives the extent of cultivation of Toungyas and the amount of Revenue demand thereon during the two years:—

Columns 8 to 10, Toungya cultivators.

Toungya Cultivation.

	1868-69.	1869-70.	Increase.	Decrease.
Akyab	3,293	3,124	...	169
North Arakan	505	570	65	...
Ramree	2,272	2,305	33	...
Sandoway	976	970	...	6
Total... ..	7,046	6,969	...	77

Area.—Toungya cultivation at two Acres to each cultivator.

	1868-69.	1869-70.	Increase.	Decrease.
Akyab	8,226	7,707	...	519
North Arakan	1,010	1,140	130	...
Ramree	5,642	5,687	45	...
Sandoway	4,341	4,228	...	113
Total... ..	19,219	18,762	...	457

Revenue demand.

	1868-69.	1869-70.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab	3,702	3,488	...	214
North Arakan	505	570	65	...
Ramree	2,546	2,574	28	...
Sandoway	1,573	1,542	...	31
Total... ..	8,326	8,174	...	152
£... ..	832	817	...	15

11. I subjoin a Tabular Statement showing more fully the state of this cultivation. It will be observed that the measured area is shown separately from the estimated area which is taken at two acres per each cutter according to the rules.

	Akyab.		North Arakan.		Ramree.		Sandoway.		Total.	
	Area.	Rs.	Area.	Rs.	Area.	Rs.	Area.	Rs.	Area.	Rs.
1868-69.										
Estimated at 2 Acres per Cutter..	6,586	3,293	1,010	505	4,544	2,272	1,902	976	14,092	7,046
Measured	1,646	409	0	0	1,098	274	2,389	597	5,127	1,280
Total exhibited	8,226	3,702	1,010	505	5,642	2,546	4,341	1,573	19,219	8,326
£... ..	0	370	0	30	0	254	0	157	0	832
1869-70.										
Estimated at 2 Acres per Cutter..	6,248	3,124	1,140	570	4,610	2,305	1,942	970	13,938	6,969
Measured	1,450	364	0	0	1,077	269	2,288	572	4,824	1,205
Total exhibited... ..	7,707	3,488	1,140	570	5,687	2,574	4,228	1,542	18,762	8,174
£... ..	0	348	0	57	0	237	0	154	0	817

12. The following Tabular Statement exhibits the area of Grant Lands paying Revenue and the amount of the demand thereon during the past two years :—

Columns 11 and 12, Grant Lands.

Area.—Grant Lands.

	1868-69.	1869-70.	Increase.	Decrease.
Akyab... ..	6,053	6,983	930	...
North Arakan... ..	...	...	...	...
Ramree... ..	829	829	...	...
Sandoway... ..	...	...	...	...
Total...	6,882	7,812	930	...

Revenue Demand.

	1868-69	1869-70.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab... ..	8,765	9,598	833	...
North Arakan... ..	...	...	...	...
Ramree... ..	1,118	1,118	...	...
Sandoway... ..	...	...	...	...
Total...	9,883	10,716	833	...
£...	988	1,071	83	...

From which it will be seen that in the Akyab District there is an increase in area of 930 acres, the Revenue demand on which amounts to Rs. 833 ; and that no increase under the above head has taken place in the Ramree District. There are no Grant lands in the Districts of North Arakan and Sandoway.

13. The following Statement shews the total area of land, in the Division, under cultivation during the past two years and the amount of Revenue demand thereon :—

Columns 13 and 14, Total Land Revenue.

Area.—Total.

	1868-69.	1869-70.	Increase.	Decrease.
Akyab	279,314	284,211	4,897	...
North Arakan	1,086	1,225	139	...
Ramree	85,326	86,007	681	...
Sandoway... ..	36,000	36,618	618	...
Total	401,726	408,061	6,385	.....

Amount.—Total.

	1868-69.	1869-70.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab... ..	5,34,568	5,45,187	10,619	...
North Arakan	609	684	75	...
Ramree	1,17,668	1,18,355	687	...
Sandoway	48,235	49,383	1,148	...
Total	7,01,080	7,13,609	12,529	.....
£	70,108	70,360	1,252	.....

14. From the above it is found that for the year under review, cultivation has been extended by 6,335 acres, and that there is an increase of Revenue demand to the amount of Rs. 12,528, (£1,253).

15. The rates of Land Tax in each District of this Division during the past year are given in detail in Statement No. III.

REMARKS ON THE LAND REVENUE.

16. The general results of the year *viz.*, an increase in the whole cultivated area of land of 6,335 acres and of Revenue £1,252, are as I have already observed favorable under the circumstances which have to be taken into consideration.

17. A large falling off of cultivation instead of a general increase would not have surprised me; indeed it might reasonably have been anticipated. Not only had the disastrous Cattle murrains of 1866, 1867 and 1868 greatly impoverished the cultivators, especially of the Akyab District, but upon this calamity followed the destructive Cyclone of November 1868, a critical month for the rice crops of Arakan; and its damages again were much enhanced by heavy unseasonable rain in February before the grain had been housed. Epidemic Cholera of a virulent type broke out about the same time in the Akyab District and raged with uncommon violence for the long period of seven or eight months. It also prevailed but less destructively in the other Districts.

18. The Deputy Commissioner of Akyab has properly given due weight to these adversities in his Report: I have of course had occasion frequently to report upon them heretofore. Upon the general effects of the Cholera I reported that at times it was impossible even for the Police to get through the country; villages were broken up; communication by land

and water blocked, panic-stricken households scattered all over the country, and even the ties of nature disregarded; the sick were often left to die alone and untended and the dead left to bury their dead.

19. The people have indeed borne their misfortunes with remarkable fortitude. As I said in my report upon the Cyclone in November 1868, the Arakanese like all the great Burman are an enduring people and not given to complaining of their troubles. The small remissions of revenue asked for during these bad years show how self-relying they are. The amount shown in the returns for the year of review is only Rupees 3,858.

20. In 1868 after the Cyclone the Chief Commissioner will remember that I reported that I had impressed upon the District Officer of Akyab the necessity of shewing the people the greatest possible indulgence in remissions, and that I estimated the sum which I should recommend to be allowed at Rupees 50,000. It was found however at the end of the year to amount only to Rupees 26,663.

21. I must remark that there was certainly no want of sympathy for the people in the part of our Administration. Mr. Ireland's remarks in his 14th paragraph probably refer to a want of it elsewhere, perhaps in India. But the calamities of Arakan do not like those occurring in India readily get into the newspapers, and I suppose were hardly known out of Burma. That they met with the fullest sympathy they deserved on the part of the authorities concerned in relieving them, there can be no manner of doubt.

22. The fluctuations under the various heads of the land revenue account have been shewn in the preceding figured tables of this Report. I shall merely note here that in Akyab the increase of area cultivated was 4,897 acres upon 279,314.

* Mr. Ireland shews in para. 24 1868-69, 287,798 Acres,
Pottah land not paying Revenue .. 8,481

	79,312	same as in Co-
Item 13 of Statement I minus fractions.		
1869-70	293,103	
Pottah land not paying Revenue....	8,979	
	284,213	do.

My figures are taken from Statement No. 1.

† Mr. St. John (Bills) has not shewn the total area separately.
‡ Mr. Macrae has estimated his unmeasured Toungya at 4 acres instead of 2 which we have done.

§ Sandoway, correct. I must endeavour to prevent such discrepancies in future by issuing instructions to all to adopt a uniform system.

In the Hills 139 upon 1086. † In Ramree 618 upon 85,326. ‡ and in Sandoway 618 upon 36,000. § Discrepancies between mine and some of the Deputy Commissioners' figures are reconciled in the margin.

ciled in the margin.

23. Explanations of the causes of increase and decrease of the most scrupulous exactness are demanded by our revenue rules. I have had the honour more than once to observe that ordinarily these must necessarily be of doubtful value. A good demand on a rise in prices are the Chief stimulants of increase, and doubtless these are the main causes of the increase in our cultivation last year.

24. Mr. Ireland however says of his increases and decreases as follows:—

“The Paddy land under cultivation in the present year ^{Paddy Land Inc. case.} exclusive of grants, has increased by Acres 4,390, as compared with last year.

“The above increase is accounted for by the exemptions given on 437 pottahs, representing 1,025-8-7 acres having expired and the remaining acres are those temporarily made over to the Thoogyee, and resumed again under section 18 Revenue Rules, on the means of cultivation being available.

“Increase accounted for.”
 “Toungya comes next to Paddy Land in the returns.

“The number of acres of Toungya measured in the present year is 1,449 against 1,640 in 1868-69, shewing a decrease of 181 acres.

“The greatest decrease in this species of cultivation is in the Rathaidoung township amounting to 198 acres. This is counterbalanced by small increases in other places.

“About the month of January when these Toungyas were prepared the Cholera was at its worst: and a falling off was the consequence. The Cholera was most fatal in Rathaidoung.

“The next largest decrease was in Oreettoing West; where the Cholera raged with almost equal virulence.

“Toungya unmeasured has decreased by 338 acres, as compared with last year, the figures being:—

“ 1868-69	Acres	6,586
“ 1869-70	“	6,248
	Loss	338

“ The decrease is accounted for in the same way as in
 Decrease explained. “ the case of measured Toungya.

“ Neither of these latter are of much consequence, the
 Remarks regarding Toungya. species of cultivation being objectionable for well known reasons.

“ The area of Garden land under cultivation has increased by 60 acres, a small but satisfactory increase.
 Land cultivation. Garden increase. “

“ The figures are :

1868-69	Acres	15,174
1869-70	,,	15,234
	Gain acres	<u>60</u>

“ The increase is accounted for by 7 pottahs having less
 “ Increase explained. “ sed representing 46 acres. The
 “ difference 14, represents small
 “ increases in existing Gardens, or small patches of ground
 “ near the houses of the villagers, which are not customarily
 “ given on pottah, but which are assessed as they crop up.
 “ The increase is small, but under the circumstances any increase is a subject of congratulation.

“ Miscellaneous cultivation has increased by 45 acres, the
 Land cultivation. Miscellaneous increase. “ figures being :—

•1868-69	3,126
1869-70	3,171
	<u>Gain 45</u>

“ This small increase does not call for any special observations. It may be observed
 Increase does not call for any remark. “ however that the increase is mainly
 “ in Kyaylet and Koladan, where the Bengalees reside.

“ It is satisfactory to find that the greatest increase in
 General remarks. “ cultivation, is in Paddy land,
 “ which is the most remunerative
 “ of the kinds of cultivation existing in Akyab, and which is
 “ most beneficial to the trade of the country. The increase
 “ in Paddy land (exclusive of Grants) is acres 4,390, a large
 “ increase, when compared with the small increments of the
 “ other species of cultivation given above.

“Again it is satisfactory to observe that the amount of land left fallow this year has decreased by 1,380 acres.”

Acres.
1868-69.... 5,199
1869-70.... 3,819

25. Mr. St. John (Hill Tracts) reports:—

“The state of the cultivated Land in the year of Report as compared with the previous year stands thus:—

Description of Land under cultivation.	Area in 1869-70.			Area in 1868-69.			Increase.			Decrease.		
	Acres.	A.	P.	Acres.	A.	P.	Acres.	A.	P.	Acres.	A.	P.
Paddy Land under cultivation and paying Tax	41	13	0	36	2	0	0	5	11	0	0	0
Paddy Land not under cultivation but paying Revenue	2	8	0	2	0	0	0	8	0	0	0	0
<i>Garden and Orchard.</i>												
Land paying Revenue...	31	9	3	28	2	9	3	6	6	0	0	0
Miscellaneous cultivation	10	4	0	10	13	0	0	0	0	0	9	0
Total...	86	2	3	77	1	9	9	9	6	0	9	0
Toungya in number...	570	0	0	505	0	0	65	0	0	0	0	0

“The above shows that there was an increase in the area of tax paying Land of every description except Miscellaneous cultivation which shows a slight decrease.

Paddy Land.

“Under this head there were 41 acres 13 annas of Land under cultivation paying Revenue to Government against 36-2 in the previous year. The increase of land cultivation under this Head is acres 5-11.

“The quantity of Land not under cultivation but paying Tax is greater this year than it was in 1868-69. In 1868-69 this description of Land was 2 acres; whereas this year there were 2 acres and 8 annas.

Garden and Orchard Land.

“This description of land is composed of Plantain cultivation and mixed Fruit Trees.

	1869-70.	1868-69.
Plantain.....	31-7-3	28-0-9
Mixed Fruit Trees	0-2-0	0-2-0
Total...	31-9-3	28-2-9
Increase....	3-6-6	

“ The table in the margin shows that there was an increase in the Plantain cultivation, while the cultivation of mixed Fruit Trees remained the same.

“ The total area of cultivation under this Head was acres 31-9-3 against acres 28-2-9 in the previous year. The increase of total cultivation under this class was acres 3-6-6.

Miscellaneous cultivation.

“ The cultivation of Chillies only forms this class of cultivation in the low lands of North Arakan. Although Tabacco is cultivated in large quantities on the alluvial deposits along the banks of the Streams by the wild people yet no assessment is made or Tax collected thereon.

“ The decrease is caused by my ordering that a few small gardens round houses within the village of Myouk Toung should not be taxed. It is not usual to tax such gardens and the cultivators would have to give up their land should it be wanted for building.

Toungyah.

“ There was a considerable increase in this cultivation.

“ In the previous year there were 505 cutters, whereas in the present year the numbers of cutters increased by 65.

“ This does not include the Toungyahs worked by the Hill people. No measurement is made but each “Yah” is from one to four acres.

“ On the whole there were acres 86-15-3 Taxpaying Land under cultivation exclusive of Toungyah cultivation against acres 77-1-9 in the previous year, which shows a total increase of acres 9-9-6 of Land cultivation over that of the previous year.

“ This increase is due to the establishment of the village of Myouk Toung behind which there appears to be a good deal of cultivable land.

Grants of Waste Land.

“ 108-13-1 acres of Land of the 4th Class under Clause 3 Section 11 of the Revenue Rules, were granted to seven indi-

“viduals rent free for 5 years for the purpose of cultivating Paddy in the circle of Myouk Toung. Of this 105 acres 10 annas 6 pies were in grants exceeding 5 acres.

“The amount of Land Tax collection as compared with the previous year is shown below.

Description of land under cultivation.	Amount collected in 1869-70.			Amount collected in 1868-69.			Increase.			Decrease.		
	Rs.	Annas	Pies	Rs.	Annas	Pies	Rs.	Annas	Pies	Rs.	Annas	Pies
On Paddy Land under cultivation.. . . .	31	5	9	27	1	6	4	4	3	0	0	0
Paddy Land not under cultivation... . .	0	5	0	0	4	0	0	1	0	0	0	0
<i>Garden and Orchard.</i>												
Land paying Revenue.	63	2	6	56	5	6	6	13	0	0	0	0
Miscellaneous cultivation.. . . .	20	8	0	21	10	0	0	0	0	1	2	0
Total...	115	5	3	105	5	0	11	2	3	1	2	0
Toungya tax	570	0	0	505	0	0	65	0	0	0	0	0
Grand Total...	685	5	3	610	5	0	76	2	3	1	2	0

“From the above it will be seen that there was an increase in the Tax collection under all the Heads but Miscellaneous cultivation.

“Total amount of Land Revenue collection was Rs. 115-5-3 against Rs. 105-5-0 in the previous year, causing an increase of Rs. 11-2-3.

“Toungya cultivation in North Arakan is assessed by the number of cutters at the rate of 1 Rupee per head irrespective to the extent and plots of land cultivated by each individual on the Hills.

“The amount of Tax collected on Toungya was Rupees 570 this year against Rupees 505, which gives an increase of Rupees 65 in the year under review.

“The total amount of Land Tax amounts to Rupees 685-5-3 against Rupees 610-5-0 thereby causing an increase of

“ Rupees 76-2-3 less Rupees 1-2-0, decrease in Miscellaneous.

“ Total increase Rupees 75-0-3.

“ Paddy land bears a tax of 12 annas per acre and Garden and Miscellaneous two rupees per acre. I think that this latter tax is too high and should in accordance with the Revenue Rules be assimilated to the rate on Paddy land. The reason for its bearing so high a rate is that formerly Myouk Toung belonged to Ralla where a higher rate on Paddy land exists.”

26. Mr. Macrae says, that the increase in Paddy land of Ramree (187 acres,) is mainly owing to small grants having come under assessment in the past year.

The increase of fallow land, 213 acres, arises from “ non-cultivation on account of the prevalence of Cholera.”

27. The increase in Garden land is all due to some small grants having come under assessment; and of 128 acres of Miscellaneous cultivation to the increased cultivation of sugarcane and tobacco, in the former of 115 acres and in the latter of 32.

28. He has an incidental remark which is quite true that the insignificant figures which relate to Cotton and Sessamum do not represent anything like the facts, as they are grown in all Toungyas throughout the District mixed with the paddy crops.

His Toungya cultivation is much the same for both years; only about 230 acres.

There is a very slight increase in Fruit trees separately taxed which calls for no notice.

29. He shews a satisfactory increase from embankments of 153 acres, (4348 against 4195): but he does not say whether from Government embankments or those made by the people. There are some large embankments constructed in former years by the Government.

30. Mr. Treacy says of Sandoway:—

“ The following Statement shows the several heads of Imperial Revenue demand in the year under review as compared with the previous year. :—

Items of Revenue.	For 1868-69.	For 1869-70.	Increase.	Decrease.
1. Land including Forest Produce	48,236	49,385	1,149	.....
2. Fisheries, Sea and Inland	1,218	1,468	250	.....
3. Salt Excise	1,353	685	.....	668
4. Capitation Tax	40,519	41,105	586	.....
5. Excise on Spirits, Opium &c.,	13,500	15,665	2,165	.....
6. Customs	.....	.....	.....	.....
7. Marine	.....	.....	.....	.....
8. Forest Revenue	1,286	1,523	237	.....
9. Stamps, Revenue and Judicial	3,982	4,235	253	.....
10. Postage Stamps	239	284	45	.....
11. Income Tax	339	697	358	.....
12. All other Items	3,380	2,698	.....	682
Total	1,14,052	1,17,745	5,043	1,350
Net Increase	.....	.....	3693	.....

Land Revenue.

“ The following table shows the amount of land paying revenue during the last two years :—

“ Increase in area of 618 acres and increase in Revenue of Rupees 1,149.

Years.	Acres.	Rupees.
1868-69	36,002	48,236
1869-70	36,620	49,385

“ The following table shows in detail the different Items of land Revenue :—

Description of land.	1868-69.		1869-70.		Increase.		Dec.	
	Acres.	Rs.	Acres.	Rs.	A.	Rs.	A.	R.
Cultivated Paddy land	24,549	36,557	24,966	37,104	387	547	.....	.....
Fallow Do.	342	105	797	99	.....	.....	45	6
Garden and Orchard Do.	2,755	4,312	2,861	4,477	106	165	.....	.....
Miscellaneous cultivation	3,485	5,432	3,767	5,894	282	462	.....	.....
Toungya	4,341	1,573	4,229	1,542	.....	.....	112	31
Fruit Trees separately assessed @ 2 as : each	.....	257	.....	269	.....	12	.....	.....
Total	36,002	48,236	36,620	49,385	775	1,186	157	37

“ An increase in every description of cultivation excepting Toungya.

“ The Paddy land under Settlement and paying Revenue were the same as in 1868-69, viz: acres 29,619-1-6, Rupees

“ 13,169-8-8, as no Settlement leases fell in, no Settlement operations were carried on during the year, in 1868-69 there was an increase of acres 392-12-4, Revenue 368-7-4 from remeasurements on the expiry of leases; confirmation of the rates on leases agreed to by Captain Pemberton in 1867-68 has not been received so that the old rates are still levied.

“ The following comparative Statement shows the area of Paddy land paying revenue and the rate throughout the District:—

Rate.	1868-69.		1869-70.		Increase.		Decrease.	
	Acres.		Acres.		Acres.		Acres.	
1-10	19,405	7 9	19,678	3 11	272	12 2	0	0 0
1-8	275	7 7	287	6 7	11	15 0	0	0 0
1-6	53	2 7	54	15 5	1	12 10	0	0 0
1-4	228	14 4	222	0 0	0	0 0	6	14 4
1-2	251	8 4	266	0 0	14	7 8	0	0 0
1-0	2,858	7 7	2,883	13 2	25	5 7	0	0 0
0-14	17	13 1	18	6 1	0	9 0	0	0 0
0-12	1,426	13 3	1,493	2 7	66	5 4	0	0 0
0-10	6	8 6	2	8 6	0	0 0	4	0 0
0-8	20	0 10	25	11 2	5	10 4	0	0 0
0-6	4	12 2	4	12 2	0	0 0	0	0 0
0-4	29	14 9	29	10 7	0	0 0	0	4 2
Total	24,578	14 9	24,966	10 2	398	13 11	11	2 6

“ The net increase of Paddy land paying revenue as shewn in the foregoing table is acres 387-11-5.

“ Against a decrease in 1868-69 from 1867-68 of no less than 471 acres, which large and satisfactory decrease was attributed to the cessation of the cattle disease which had afflicted the country, the same reason for a decrease has of course not operated in the season under review.

“ In Garden and Orchard there is an increase of acres 105-14-2, Revenue Rs. 165-1-10, against the increase of acres 91-5-2, Rupees 141-14-1 in 1868-69 on 1867-68; but a portion of the latter, was attributable to remeasurements on leases falling in, so that the present increase seems satisfactory.

Statement showing the area of Fallow land assessed at 2 As. per acre.

Year.	Acres.	Rs.
1868-69	842	105
1869-70	797	99
Decrease	45	6

Area of cultivated Garden and Orchard land in which Revenue was payable.

Year.	Under Settlement.				Under annual Assessment.			
	Acres.		Rs.		Acres.		Rs.	
1868-69..	698	2 4	1,134	8 8	2,056	10 8	3,177	1 7
1869-70..	698	2 4	1,134	8 8	2,162	8 10	3,342	3 5
Increase	0	0 0	0	0 0	105	14 2	165	1 10
Decrease	0	0 0	0	0 0	0	0 0	0	0 0

“ In Miscellaneous cultivation there is an increase of
“ acres 282-11-0. paying
“ Rs. 461-9-1, against an
“ increase of acres 214-15-
“ 10 Rupees 345-8-6 in the
“ previous year; but a mere
“ fraction of this description
“ of ground is under settle-

Area of cultivated Miscellaneous cultivation of which Revenue was payable.												
Year.	Under Settlement.				Under annual Measurement.							
	Acres.		Rs.		Acres.		Rs.					
1868-69..	80	7	8	130	12	8	3,404	2	7	5,301	6	1
1869-70..	80	7	8	130	12	8	3,686	13	7	5,702	15	2
Increase.	0	0	0	0	0	0	282	11	0	461	9	1

“ ment, so that the increase is real and not the result of re-measurements, and therefore satisfactory; no disturbing causes have existed in either year, such as floods, which affect much of this cultivation when they occur, as a great deal of it is on the low grounds annually left exposed by the fall of the river after the rains; every article of importance shows an increase. The cultivation of the Mulberry for silk shows no tendency to increase, it is chiefly in the southern portion of the District in the vicinity of the Bassein District to which the greater portion of the silk is exported. Its extension is not desirable being carried on by the lowest class of Toungya cutters, who generally throw the whole labor on their women and live in idleness themselves. Pepper or Chillies has more than recovered its previous decrease in 1868-69. I believe most of these articles fetched comparatively high prices which accounts for their increased cultivation, the season was also favorable with no disastrous floods.

“ Statement showing the area under cultivation of the different Miscellaneous productions :—

Products.	1868-69.		1869-70.		Increase.		Decrease.	
	Acres.		Acres.		Acres.		Acres.	
Cotton	504	11 5	546	15 4	42	3 11		
Tobacco	1,531	7	1,559	11 1	28	1 4		
Sessamum	729	3 8	805	8 7	76	4 10		
Sugarcane	141	8 8	185	3 5	44	2 9		
Peas	73	13 8	76	4	2	2 8		
Hemp	27	...	71	5	44	5		
Betel leaf	58	10	71	7 11	13	7 1		
Pepper	210	14 4	245	7	34	2 3		
Mulberry plant	24	6 8	24	5 11				9
Indigo	5	4 3	2	3 6				3 9
Mixed products	135	9 5	145	2 4	9	8 11		
Madder	43	9	34	8				9 1

Year.	Area and Revenue of Toungya or Hill cultivation.			
	Acres.		Rupees.	
1868-69	4,341	0 7	1,573	4 2
1869-70... ..	4,228	10 2	1,542	2 7
Increase	0	0 0	0	0 0
Decrease	112	6 5	31	1 5

“ The decrease in the number of Toungya cultivators is only 12, in 1868-69 the decrease was no less than 411, this was attributed to the cessation of the cattle disease which enabled ordinary cultivators to return to their usual cultivation, the present small decrease is probably attributable to the same cause.”

Comparative Statement of Toungya Cultivation.

Year.	Rate.					
	At 1 Rupee per Dah estimated each acre.			At 4 Annas per acre measurement.		
	No. of persons.	Acres.	Rupees.	No. of persons.	Acres.	Rupees.
1868-69 ...	976	1,952 0 0	976 0 0	485	2,389 0 7	597 4 2
1869-70 ...	970	1,940 0 0	970 0 0	479	2,288 10 2	572 2 7
Increase ...	0	0 0 0	0 0 0	0	0 0 0	0 0 0
Decrease ...	6	12 0 0	6 0 0	6	100 6 5	251 7

31. Mr. Ireland has commented at length upon the Grant systems of British Burma, between paragraphs 20 and 61 of his Report. The Chief Commissioner will doubtless recognize in them the views which I have taken many opportunities of submitting to him upon the subject. I am not disposed to repeat them here as I am quite sure that I have already discussed in several Reports, annual as well as occasional, all points of the subject in perhaps more than sufficient detail.

It would in short be out of place to recapitulate them over and over again.

32. The only suggestion I have to offer this time is that the Chief Commissioner should be pleased to consider the

advisability of applying to the Akyab District the measure which he thought proper to adopt at my instance in 1867*,

*My Revenue Report on the Pegu Division for 1867-68 Para. 35. I take this opportunity of representing my opinion that these Rules are much too liberal to be generally applicable to waste land in such a district as Rangoon, which is so rapidly developing. Population and extension are fast increasing, and unless these grants are given only after very full local enquiry, much hardship, if not positive injury, is often entailed upon poor cultivators from difficulties in getting firewood, finding grazing land, and other like causes. These poor tillers of the soil would be very glad to take grants under these Rules, but are debarred by the Rule which requires a certain amount of capital in a grantee. We should be careful I think that we do not drive them out of the field of agriculture and I fear that in this district (Rangoon) a free application of these extraordinarily liberal gift rules would have this effect, while in many instances of such grants I am quite sure that we should have not the active agricultural capitalist, such as the rules undoubtedly contemplate, but a mere knowing speculator or jobber, who takes the grant with the view of making money by it as fast as he can, by selling firewood, enclosing pasture and letting small lots to the poor cultivators who cannot get such a grant and is driven to him as a landlord, instead of to the Government. The rules are I believe unsuitable for this and for the Myanong District. If the land is so valuable in the eyes of the capitalists who apply for them under these rules, why can they not buy them at the low rates fixed by our Land Sale Rules? I am not an advocate for giving away land, I might perhaps advocate it for parts of Mergui or Toungoo, or Sandoway, but even in these cases I do not say I think the rules suitable, and I would generally in these cases rather give 100 natives of the country 5 or 10 acres each than 500 or 1000 to a foreigner. As a rule the people of the country want to live by their land, the foreigner to make money by it as fast as he can.

The granting of land under these rules is now temporarily suspended, i. e. the rules are for the present held in abeyance in this and the Myanong District, under the Chief Commissioner's orders, vide Secretary's letter No. 646 dated 27th May 1867.

is to be taken to the proceedings of the we have under these Rules.

These gentlemen have capital and have spent a good deal of money on their Grants and have decidedly made good use of the land; Dr. Mountjoy's tea plantation to wit in which probably the finest tea in the world is grown.

There being no rules without some exception, it follows that the grants given to these gentlemen may have been injudiciously granted and that my general strong objections to the free gift rules of 1865, may not apply in this particular case; or, certainly not so far as we have gone at present.

34. My views on the subject are however well known to the Chief Commissioner, and I have the satisfaction of knowing that they are generally in accord with his.

I had the honor of submitting a special Memorandum containing them, dated 17th October 1868, with letter No. 9

with regard to the Districts of Rangoon and Myanong: viz. to declare that the Grant Rules of 30th March 1865 should be held in abeyance for this District; and that accordingly, for the present no Grants will be made under them. I need hardly observe that this decision should be published in the Local official Gazette.

33. I had for some time intended to recommend this measure; not that I think any exception only large Grantees

Ct. of the 21st idem. As regards the area under cultivation in Grant lands Mr. Ireland points out in his 17th and following paragraphs that no measures are taken to ascertain the correct amount. In paragraph 23 he suggests that it might be advisable to get annually from each Grantee a short account of the lands under cultivation.

35. Some measure is undoubtedly desirable to obtain this information and Mr. Ireland will be instructed to carry out this or some other to that end.

36. In his 20th and 33rd and following paragraphs he has remarks upon our two Grant systems of 1841 and 1865. To take them in order.

37. It is unnecessary I think to set out again the well known facts of the abuses that have been made of the Rules of 1841. No doubt valuable lands have been lavishly given, in most instances to men of no substance.

38. No doubt Mr. Ireland does not suppose that he brings to light for the first time the grievous mistakes that have been committed under these Rules. No doubt that grants have been given to men of straw; and no doubt that in some instances two or even three acres have been made over for one granted: that as many as 7,497 acres have been delivered instead of 2,138 granted. Of all this there is no doubt, on the contrary it is well and generally known. For instance, nothing I think can be stronger than my remarks in the 22nd paragraph of my Revenue Report on Arakan dated 2nd July 1868, more than two years back. They embrace I think all the abuses complained of. I refer to them and to this subject now only because Mr. Ireland has introduced it into his Report.

The Chief Commissioner is however well aware of all its facts and features.

39. The next succeeding topic in my report is:—

Fisheries.

40. The following Statement exhibits the receipts on account of the tax on Fishing nets during the last two years:—

	1868-69	1869-70	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab.....	6,119	5,071	.....	1,058
North Arakan.....	.....	.....	.....	.....
Ramree.....	3,047	3,323	281	.....
Sandoway.....	1,918	1,468	250	.....
Total.....	10,394	9,867	.....	527
£	1,039	986	.....	52

It will be observed from the above table there is a considerable decrease in the Akyab District.

41. There is a decrease shewn of Rs. 1,058, (£106) in the Akyab District. The outcome of this tax has always been remarkably and unaccountably small in this district. It has been the subject of correspondence with the Chief Commissioner for the last three years, and recently revisions of the tax based upon duly enhanced rates upon the large nets according to the number of lengths or pieces each contains, have been sanctioned and a more favourable result may be looked for.

42. The sum total for all Arakan is only £986 and the year's decrease has been £52. Ramree yields about £330 and Sandoway £140. These Districts show a small increase (£28 and £25).

43. Mr. Ireland has the following remarks:—

“There is a decrease in the receipts from Fisheries Tax.
Rs. 1,058, £105-16.

“The number of licenses issued and the receipts are as follows:—

	Licenses issued.	Receipts.	Decrease.
“ 1868-69	510	6,129	79
“ 1869-70	431	5,071	1,058

“The greatest decrease was in Akyab Town, the licenses having decreased there alone by 34, representing Rs. 485, £48-10.

“The next greatest decrease was in Rathaidoung viz: 21 pottahs representing Rupees 307, £30-14.

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Next in order comes Kyailet (Akyab suburbs we may say,) the decrease in which was 17 pottahs, representing Rs. 205, £20-10.

There is no doubt that the Cholera was the primary cause of this decrease.

Cause of decrease in Fishery Tax.

The Chittagong fishermen did not come to Akyab through fear of the disease, and Rathaidoung is shown to have suffered more from Cholera than any other place in the District.

The view of Colonel Spilsbury, late Deputy Commissioner, expressed in his 58th para. of the report for 1868-69, is as follows:—

Defect in the mode of taxation of fisheries noted.

There is also a decrease in the Ooreetoung East Township, it is I presume owing to the present system of taxation which enables one man to take out a license for one net which may be composed of over 100 pieces owned by many; the people are aware of this, and evade the tax by clubbing together: this can only be corrected by taxing the net according to the number of pieces it is composed of. This view, regarding the evasion of the tax, is unquestionably correct.

*A representation has been made regarding the above question, and from the 1st April 1870, a new system of rates has been introduced, which will in all probability, have the effect of realizing a fair share of Revenue from the nets employed.

A new system of rates recommended and sanctioned.

44. Mr. Macrae (Ramree) says:—“The Revenue levied in the various descriptions of nets used in Sea and River fisheries in this district was as follows:—

In 1868-69	Rs. 2,928-8-0	£292-17	on 226 nets
“ „ 1869-70	„ 3,328-0-0	„ 332-16	„ 262 „

Showing increase Rs. 399-8-0 £39-19 „ 36 „ attributable to a number of persons having taken up this employment.”

Fisheries.

* NOTE.—Many representations have been made. The last discussion of the subject commenced with Colonel Ryan's Report for 1867-68. Upon succeeding him, I gave the subject my attention with the result shown in the 41st para. of this report.

45. And Mr. Treacy:—"But of this Rs. 1,148, was the price of the turtle banks, in 1868-69 these banks only sold for 878 Rupees; but in 1867-68 they fetched Rs. 1,162, this amount is supposed to be rather more than their value."

Fisheries.	
Years.	Rupees.
1868-69.....	1,218
1869-70.....	1,468
Increase	250

46. There are no fisheries in the Hill Tracts.

Salt.

47. The Salt excise duty is the next subject.

The Statement noted below exhibits the cash receipts on account of the Salt Tax during the past two years:—

Column 16, Salt tax.

	1868-69.	1869-70.	Increase.	Decrease.
Akyab .....	...	990	990	...
North Arakan.....	...	...	...	...
Ramree.....	23,975	18,484	...	5,491
Sandoway.....	1,352	685	...	667
Total....	25,327	20,159	...	5,168
£	2,532	2,015	...	516

48. There has been a revenue of Rs. 990, collected on salt in the Akyab District during this year. There was none the previous year in this District. It will also be observed that there has been a great decrease of revenue demand under this head in the District of Ramree during the year under review 1869-70.

49. Akyab shews for the first time an entry of Rs. 990, (£99) under this head. The Deputy Commissioner has some remarks upon this item which I must notice.

50. Ramree shows a falling off from £2,400, (nearly) to £1,850, and Sandoway from £135 to £68.

51. The whole decrease is no doubt mainly attributable to the lack of demand in other parts of Burma, partly owing to the importation of foreign salt which is cheaper.

52. Mr. Ireland has the following remarks:—"There is no salt manufactory for the market in this District, the salt consumed here is procured from Ramree. There was an en-

Salt.

“ deavour made this year to open a manufactory at Akyab,
 “ by one Poo-Oung of Kan-Beng-Kyoo. He paid tax on
 “ 16 pots. The experiment proved a complete failure; as the
 “ soil being of sandy nature absorbed all the water poured
 “ into the reservoir, or place prepared for retaining the water
 “ for exposure to the sun, in order to cause an evaporation of
 “ the watery particles; and thus the labor was thrown away.”

“ In the Naaf 1,096 pots were taxed for the first time this
 “ year. They realized a revenue
 “ Naaf.—Salt manufacture there. “ of Rs. 982-8. I have satisfied my-
 “ self that the salt manufactured was made strictly for home
 “ consumption and not for sale: and it was very unwise to tax
 “ the people under the circumstances. Four pots was the
 “ greatest number in the possession of any individual, which
 “ goes to show that they merely wanted the salt for house pur-
 “ poses.”

“ Some, on the appearance of the tax gatherer, abandoned
 “ their design of making salt altogether. No salt tax will be
 “ collected in future unless a trade in the commodity developes
 “ itself.”

“ This District never can vie with Ramree in the manu-
 “ Capabilities of the District as regards “ facture of salt for many reasons,
 “ manufacture of Salt. “ the principal of which are,—

“ 1stly.—That the soil is too sandy, and porous near the
 “ sea, not admitting of the sea water being exposed to induce
 “ evaporation.”

“ 2ndly.—That it does not pay to boil the salt water with-
 “ out such exposure, as the per centage of salt in the water is
 “ small, and the expenses of boiling increase in proportion
 “ to the per centage of water to salt. The per centage of “Chlo-
 “ ride of Sodium” (Salt) to water, in ordinary sea water is
 “ 24.632 only.”

“ 3rdly.—That at a distance from the sea the per centage
 “ of salt in the water lessens, owing to the mixture of fresh
 “ water, which comes down in the various rivers and streams.
 “ Conditions exactly opposite to the above exist in Ramree.”

53. Mr. Ireland has not authority to remit or abstain from
 collecting Salt tax in his District. Our rules do not exempt
 salt manufactured for house purposes any more than any other

salt. A great deal of the salt manufactured in Ramree and elsewhere is for household consumption; and if such exemption which may, as Mr. Ireland thinks, be advisable, is allowed in Akyab, certainly it should be allowed to all who pay this tax under like circumstances, throughout British Burma.

54. Mr. Macrae accounts for his falling off as follows:—

“The Revenue levied on Salt during the past two years is as follows:—

“In 1868-69 Rs. 23,975 £ 2,597-10 on 47,950 Pots.
 “ „ 1869-70 „ 18,484 „ 1,848 8 „ 36,968 „

“Showing a decrease of Rs. 5,491 £ 549-2 on 10,982 „

“This decrease is owing to the great falling off in demand in Rangoon, Bassein and Akyab Districts.”

55. Mr. Treacy's remarks are in his 29th para:—

“This has been separately reported on. In 1867-68 the

“revenue was Rs. 2,213, it has now

“fallen to only Rs. 685, the people

“employed in the manufacture at-

“tribute this to their heavy losses

“owing to the very low price of salt in Bassein last year; I

“believe this to be the fact as the price of salt is here exceed-

“ingly low, the levying the salt revenue so early as February

“and March also has a deterrent effect; as to pay it, money is

“borrowed at most usurious interest, and as the repayment

“is made in kind, with low prices, but little is left of the

“proceeds of their industry, to the manufacturers, who all

“work on very small scale, rarely having as many as fifty

“pots in a furnace.”

56. The “deterrent effect” he speaks of, of collecting the tax before 31st March may be got over by collecting the tax or a portion after that date. Such collections can be shewn in the following year as “Arrears collected” for the past year. I shall address Mr. Treacy on the subject.

Forest Revenue.

57. The following comparative Statement shows the receipts on this account during the past two years:—

Column 17, Forest Revenue.

	1868-69	1869-70	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab	0	0	0	0
North Arakan	0	0	0	0
Ramree... ..	134	106	0	28
Sandoway... ..	0	0	0	0
Total...	134	106	0	28
£ ...	13	10	0	2

From this it will be observed that in this Division there is only one District, Ramree, from which any Forest Revenue is derived and that in the above mentioned District there is a falling off of Rs. 28.

58. Mr. Macrae's 21st para. contains all that there is to say upon the subject.

Forest Produce.

“ The Revenue derived from this source was:—

“ In 1868-69 Rs. 134 or £ 13- 8

“ „ 1869-70 „ 106 „ „ 10-12

Decrease 28 or £ 2-16

“ owing to the throwing up of several unproductive Petroleum wells.”

House Tax.

59. The following Statement gives the incidence of House Tax in lieu of Capitation Tax levied under Act XXXV of 1852 in the Towns of Akyab and Kyouk Phyoo, and the demand thereon during the past two years:—

Columns 18 and 19, House Tax.

Number of Houses taxed.

	1868-69.	1869-70.	Increase.	Decrease.
Akyab	3,992	3,934	„	58
Kyouk Phyoo	630	626	„	4
Total...	4,622	4,560	„	62

Demand.

	1868-69.	1869-70.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab	10,686	10,583	103	
Kyouk Phyoo	1,807	1,813	6	
Total...	2,493	12,396	97	
£...	1,249	1,239	9	

60. I have shewn that there has been a decrease of £0 upon 62 houses out of 4,622.

61. Mr. Ireland has some detailed remarks (paras. 71 to 74) upon this subject, which I must notice, lest it might appear that the views he submits have not previously been discussed; that they have been discussed and very fully the Chief Commissioner is however aware.

62. I have addressed the Chief Commissioner several times upon the subject, and especially in letter No. 16, dated 25th February last, recommending Bassein rates for Akyab.

We are aware that the House Tax in lieu of Capitation levied under Act XXXV of 1852 is remarkably low as compared with those for Towns in Pegu especially for Rangoon. But Mr. Ireland is not quite correct in his remarks in his 74th para. if he means to imply that the Towns of Tenasserim, especially Maulmain, are on a similar footing in this respect with the Towns of Pegu. There are wide differences between those Divisions.

63. But I need say no more. I have submitted several letters to the Chief Commissioner on this subject; and to review the points now raised by Mr. Ireland would be only to repeat what I have already said, and swell this Report to an inordinate length.

64. Further I beg to remark that I think that, an annual Revenue Report is not the place for suggestions of this character, particularly such as involve weighty questions. They should I think be separately submitted.

An Annual Report is strictly speaking only a chronicle of the events of the year.

Mr. Ireland does not seem to be aware that the subject has received attention (his 71st and 72nd paras.) hitherto,

except perhaps in discussions which I have had with him. A proposition of my own regarding it, is at present under the Chief Commissioner's consideration, as I have already said.

Capitation Tax.

65. The Statement given below exhibits the number of persons paying Capitation and the amount of demand on the same for the past two years:—

Number of Persons taxed.

	1868-69.	1869-70.	Increase.	Decrease.
Akyab	67,095	65,469	„	1,626
North Arakan... ..	488	706	218	„
Ramree	30,110	30,647	537	„
Sandoway	11,455	11,617	162	„
Total...	109,148	108,439	„	709

Demand.

	1868-69.	1869-70.	Increase.	Decrease.
Akyab	2,74,656	2,61,889	„	12,767
North Arakan... ..	2,254	2,610	356	„
Ramree	1,24,892	1,26,565	1,673	„
Sandoway... ..	40,519	41,105	586	„
Total...	4,42,321	4,32,169	„	10,152
£...	44,232	43,216	„	1,015

66. There is a decrease of 709 payers, 108,439 paying the tax this year against 109,148 in last.

As might have been expected the decrease is entirely confined to the Akyab District: it amounts in that District to as many as 1,626 persons; while the Hills shew an increase of 218, Ramree of 537 and Sandoway of 162.

The money loss on the year is as much as £1,015.

67. Mr. Ireland enters very fully into the causes of decrease. Having shewn that 1,626 persons less than in last year paid the tax, and 177 persons paid the land (or house) tax in lieu of it, he gives a list of the sources of decline.

He finds that a difference of no less than 3,582 persons is due to deaths from Cholera and 673 to emigration.

He states that the particulars of the counter-balancing increase which reduces the total difference of heads to 1,626 are too numerous to particularize. I may observe that the natural increase resulting from adult males reaching the tax-paying age and from marriages which may be ordinarily estimated at between three and four per cent on the whole amount of tax, is of course the principal cause of such increase.

He has given 306 exemption tickets.

He gives an instance of a loss of no less than £90 in £322 in one circle.

The decrease in houses is due, he says, to the Cyclone of 1868.

68. Mr. Ireland has discussed the principles of the Capitation tax as a tax unsuitable to Arakan; and certain difficulties in its collection, which he says are peculiar in Arakan in his 78th, 79th, 80th, 81st, 82nd, 83rd and 85th paragraphs.

I shall however confine my observations to the transactions of the year which I have I think sufficiently reviewed above.

I must add however that my views of the tax do not altogether coincide with Mr. Ireland's.

69. £167 increase upon nearly £12,500 is not as much as might have been looked for in Ramree. Mr. Macrae's remarks show that the causes of fluctuation were ordinary. The noticeable points are increase by immigration 212, loss by deaths 659, while only 780 additional persons became taxable: no less than 590 tax payers reduced their tax by divorces, while 298 widowers doubled their tax by re-marriage: and of the whole increased number becoming taxable on reaching 18 years of age no less than 190 had wives.

70. I am sorry to observe that no exemption tickets were issued. I should suppose that some persons ought to have had them. I shall refer to Mr. Macrae on the subject.

71. And I see that Mr. Treacy has granted only two exemption tickets to settlers. There may be difficulties which should not exist in the way of getting tickets in parts of Arakan, which I shall enquire into.

£58 is a small increase for Sandoway on a total sum of £4,100. But the District has lost 261 persons by emigration.