

*RETURN of Customs, Excise, Timber and Miscellaneous Taxes collected
detail of Column 22 of the*

No.	ITEMS OF REVENUE.	CHIEF	
		Town of Rangoon.	Rangoon.
		Rs.	Rs.
1	Abkaree, including Net profit on the sale of Opium (Demand) ...	1870-71 ...	4,02,547
		1871-72 ...	3,60,655
2	Sea Customs including fines, confiscation &c. &c. ...	1870-71 ...	17,16,372
		1871-72 ...	20,13,079
3	Inland frontier do. do. do. ...	1870-71 ...	...
		1871-72 ...	...
4	Forests timber revenue and proceeds of unclaimed timber &c. ...	1870-71 ...	...
		1871-72 ...	...
5	Fines and forfeitures &c. ...	1870-71 11,852	16,348
		1871-72 16,016	13,857
6	Unclaimed property sold. ...	1870-71 ...	277
		1871-72 ...	129
7	Fees on Civil and Criminal processes ...	1870-71 ...	...
		1871-72 ...	...
8	Premium on bills (Money Order) ...	1870-71 ...	...
		1871-72 ...	...
9	Gains by remittance of coin or bullion to the Mint ...	1870-71 ...	...
		1871-72 ...	...
10	Savings from pay of Establishments... ..	1870-71 ...	7
		1871-72 ...	...
11	Marine receipts credited to Government	1870-71 ...	...
		1871-72 ...	...
12	Miscellaneous	1870-71 ...	644
		1871-72 ...	45
13	Karen Chiefs tributes	1870-71 ...	...
		1871-72 ...	...
14	Postage stamps (including Telegraph stamps)	1870-71 ...	1,48,237
		1871-72 ...	1,75,567
15	Stamps in Civil Suits, Law papers &c.	1870-71 ...	1,92,853
		1871-72 ...	1,57,444
16	Income tax demand	1870-71 ...	71,800
		1871-72 ...	31,261
	Total... ..	1870-71 11,852	25,49,085
		1871-72 16,016	27,52,037

RANGOON,
The 8th September 1872. }

II

in the several districts of the Pegu division for the year 1871-72, being Comparative Statement.

TOWN OR DISTRICT AND AMOUNT.					REMARKS.
Bassein.	Myanoung.	Prome.	Thayetmyo.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	
49,488	39,181	14,072	58,298	5,63,586	
48,888	44,632	11,428	54,102	5,19,705	
2,20,929	...	...	...	19,37,301	
2,88,798	...	...	...	23,01,877	
...	
...	
...	
13,048	29,561	21,750	14,138	1,06,697	
11,825	30,686	20,696	19,214	1,12,294	
...	256	545	460	1,538	
396	393	816	762	2,496	
2,462	181	246	...	2,889	
2,346	379	330	...	3,055	
...	...	64	6	70	
...	...	169	...	169	
...	
...	
68	...	11	383	469	
...	92	250	1,385	1,727	
4,169	...	...	...	4,169	
5,163	...	...	...	5,163	
165	7	1,247	39	2,102	
100	38	1,539	57	1,779	
...	
...	
3,108	2,008	5,177	7,272	1,65,802	
2,554	3,358	5,362	6,808	1,93,649	
35,232	26,681	25,558	16,492	2,96,816	
29,343	24,865	24,948	11,982	2,48,582	
8,306	39,730	13,020	1,541	1,34,397	
2,353	3,428	3,795	416	41,253	
3,36,975	1,37,605	81,690	98,629	32,15,836	
3,91,766	1,07,871	69,333	94,729	34,31,749	

R. D. ARDAGH,
Commissioner of Pegu.

Local Taxes not included in the Imperial Revenue.

ITEMS OF REVENUE.	CHIEF TOWN OR DISTRICT AND AMOUNT.						REMARKS.
	Town of Rangoon.	Rangoon.	Bassein.	Myanong.	Prome.	Thayet-myo.		Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Port fund ...	{ 1870-71... 1,29,543 1871-72... 1,37,800	...	11,539 14,735	...	...	...	1,41,082 1,52,535
2. Municipal fund ...	{ 1870-71... 85,062 1871-72... 1,08,281	6,009 7,224	19,734 51,093	16,353 39,651	19,996 68,632	19,637 20,308	1,66,291 2,95,189
3. Town fund ...	{ 1870-71... ... 1871-72... ...	290 643	22,214 802	18,713 1,687	35,210 ...	1,614 2,396	77,951 5,528
4. District fund ...	{ 1870-71... ... 1871-72... ...	2,328 3,249	1,620 ...	4,652 5,209	495 69	... 453	9,095 8,980
5. LAND SALE AND RENT FUND.							
(a.) Rent on town lots ...	{ 1870-71... 73,392 1871-72... 68,990	...	...	...	...	...	73,392 68,990
(b.) Sale of town lands ...	{ 1870-71... 22,308 1871-72... 27,419	...	...	...	1,422	...	22,730 27,419
6. 5 per cent cess fund ...	{ 1870-71... ... 1871-72... ...	65,581 57,386	26,021 26,748	16,492 16,391	7,405 15,884	1,453 4,700	1,16,952 1,21,109
7. Miscellaneous ...	{ 1870-71... 4,116 1871-72... 3,561	...	7,708 723	1,618 878	13,277 431	307 453	27,026 6,046
Total ...	{ 1870-71... 3,14,421 1871-72... 3,46,051	74,118 68,502	88,836 94,101	57,828 63,816	77,805 85,016	23,011 28,310	6,36,019 6,85,796

REPORT
ON THE
REVENUE ADMINISTRATION,
FOR 1871-72.

TENASSERIM DIVISION.

The total imperial demand in the Tenasserim division for revenue of the year under review excluding Forest Revenue, Jail manufactures and School fees, which are not under the control of Commissioners, amounted to Rupees 21,12,418, whilst that realized in the previous year was Rupees 19,23,881, the increase being Rupees 1,88,537. From these amounts however must be deducted certain sums recommended for remission, aggregating Rupees 26,417 for 1871-72, and Rupees 27,777 for 1870-71. The net revenue therefore in the former year was Rupees 20,86,001, and in the latter Rupees 18,96,104, showing a net increase in the year of report of Rupees 1,89,897 or 10·01 per cent which is very satisfactory.

Total Demand of Imperial Revenue.
Net Revenue after deducting remissions.
Incidence of taxation.

These amounts derived from a population of 576,765 souls in 1871-72, and 570,917 in 1870-71, give the incidence of taxation in the year of review of Rupees 3-9-10 per head, whilst in the previous year it was Rupees 3-5-1 per head.

2. The collections on account of the net revenue of the year under report up to the 31st March 1872, amounted to Rupees 18,97,888, and up to the 30th June following, to Rupees 20,85,558. There was therefore a small balance of only Rupees 442 outstanding on the latter date, of which Rupees 310 were uncollected in the Amherst district, and the remaining Rupees 132 in the Tavoy district. In the other three districts of Shwégyen, Toungoo and Mergui, the revenue was all collected up to the 30th June 1872. The balances in the Amherst and Tavoy districts are on account of Land Revenue, and have since been nearly all realized. In the former district Rupees 109 have been collected, and Rupees 75 will probably yet have to be remitted owing to crops being destroyed by fire. In the latter district Rupees 90 have been collected. The balance therefore still outstanding up to date of this report is very trifling, only Rupees 168, which it is expected, will soon be realized. The percentage of collections up to the 30th June 1872, on the Imperial demand for the year of report was 98·72, against a percentage of 97·36 in the preceding year.

3. In addition to the Imperial revenue realized, the receipts on account of Local Funds throughout the division amounted in 1871-72, to Rupees 2,05,779, and in 1870-71 to Rs. 1,89,986, or an increase, in the year under review, of Rupees 15,793. These sums give a further incidence per head of 4 annas and 3 pies, and 5 annas and 3 pies, for the respective years.

The total revenues, that is, both Imperial and Local, of the Tenasserim division, therefore were Rs. 23,18,197 in the year under report, and Rupees 21,13,867 in the previous year, showing an increase of Rupees 2,04,330, whilst the total incidence per head was Rupees 4, and Rupees 3-11 respectively.

4. The following comparative statement exhibits the several sources from which the Imperial Revenue is drawn, and the amount of demand thereon for the year under report, as compared with the previous year, fractions being omitted.

ITEMS OF REVENUE.	DEMAND.		Increase.	Decrease.
	1870-71.	1871-72.		
Land ... { Paddy	4,72,070	5,08,089	36,019	...
Land ... { Garden &c.	97,596	1,94,104	6,598	...
Land ... { Miscellaneous	9,374	10,879	1,505	...
Land ... { Toungya	23,487	22,785	...	1,702
Total...	6,03,437	6,45,857	42,420	...
Fisheries Sea and Inland	1,00,309	1,00,919	610	...
Salt excise	15,405	9,983	...	5,422
Forest produce	7,580	14,306	6,726	...
Capitation tax	3,88,518	4,01,906	13,388	...
Land assessment in lieu of capitation tax	8,068	9,072	404	...
Excise on spirits, opium, &c.	2,98,396	3,09,181	10,785	...
Sea Customs	2,29,454	3,31,581	1,02,127	...
Fines and forfeitures	25,729	27,681	1,952	...
Sale of unclaimed property	1,169	1,382	213	...
Fees on Civil Processes	272	408	136	...
Premium on bills	127	84	...	43
Savings from pay of establishment	135	471	336	...
Marine receipts	14,380	17,184	2,804	...
Karen Chiefs Tribute	2,977	2,977	...	...
Postage stamps	26,974	31,133	4,159	...
Stamps in Civil suits &c.	1,24,399	1,12,633	...	11,766
Income tax	44,199	13,644	...	30,555
Miscellaneous	31,753	82,016	50,263	...
Grand Total...	10,23,881	21,12,418	1,88,537	...

Land Revenue.

5. The total area of land under assessment in 1871-72 was 438,726 acres, which yielded a revenue of Rupees 6,45,857, whilst the area assessed in 1870-71 was 425,818 acres, on which the tax levied amounted to Rupees 6,03,437. These figures show a considerable improvement, in the year under review, in both the area, (by 12,908 acres) and the revenue (by Rupees 42,420). The percentage of increase on the former being 3.03 and on the latter 7.02. With the exception of a falling off of Rupees 1,702 in the revenue derived on Toungya cultivation (which occurred in every district in this division) the increase was general on all other items of Land Revenue.

Paddy Land.

6. In this first and most important item of Imperial Revenue, the following comparative table shows the total area and amount demand of paddy land both under cultivation and fallow in each district during the past two years.

DISTRICT.	Years.	Paddy land under cultivation.		Paddy land fallow.		Total.	
		Area in Acres.	Amount in Rs.	Area in Acres.	Amount in Rs.	Area in Acres.	Amount in Rs.
AMHERST	1870-71 ...	167,768	3,07,157	9,230	1,153	176,998	3,08,310
	1871-72 ...	175,160	3,20,065	12,193	1,528	187,353	3,21,593
	Increase ...	7,392	12,908	2,963	385	10,355	13,283
	Decrease ...	...	...	...	...	...	...
TAVOY	1870-71 ...	41,374	65,968	2	0.4.0	41,376	65,968
	1871-72 ...	42,820	62,454	1	0.2.0	42,821	62,454
	Increase ...	1,446	...	...	...	1,445	...
	Decrease ...	...	3,514	1	0.2.0	...	3,514
MERGUI	1870-71 ...	21,981	34,945	3,262	408	25,243	35,353
	1871-72 ...	22,610	35,889	3,103	387	25,713	36,276
	Increase ...	1,629	944	...	...	470	923
	Decrease ...	...	...	159	21	...	...
SHWE-GYEN	1870-71 ...	48,252	36,867	547	68	48,799	36,935
	1871-72 ...	50,594	61,350	178	22	50,772	61,372
	Increase ...	2,342	24,483	...	...	1,973	24,437
	Decrease ...	...	...	369	46	...	...
TOUNGOO	1870-71 ...	28,700	25,475	233	29	28,933	25,504
	1871-72 ...	29,542	26,373	169	21	29,711	26,394
	Increase ...	842	898	...	...	778	890
	Decrease ...	...	...	64	8	...	...
Total.	1870-71 ...	308,075	4,70,412	13,274	1,658.4	321,349	4,72,070
	1871-72 ...	320,726	5,06,131	15,644	1,958.2	336,370	5,08,089
	Increase ...	12,651	35,719	2,370	299.14	15,021	36,019
	Decrease ...	...	...	...	...	...	...

7. It will thus be seen that the area of Rice cultivation increased during the year under review to the extent of 12,651 acres, whilst that remaining fallow also increased by 2,370 acres. The gross revenue demand on both amounted to Rupees 5,08,089, of which Rupees 5,06,131 were realized from the

acreage under cultivation, and Rupees 1,958 from fallow land. These figures together compared with the revenue of the previous year, show a satisfactory increase of Rupees 36,019, of which the Amherst district contributed Rupees 13,283, Mergui Rupees 923, Shwè-gyen Rupees 24,437, and Toun-goo Rupees 890. The Tavoy district on the other hand shows a falling off of Rupees 3,514, though the area of rice cultivation increased by 1,446 acres. The Shwè-gyen district shows the largest comparative increase during the year of report, whereas in 1870-71, the lead was taken by the Amherst district. The causes of increase and decrease in each district will now be explained.

8. The paddy cultivation of the Amherst district, at the full rates of assessment represents an increase in the area of 7,392 acres, and in the revenue of Rupees 12,908 which is partly attributable to increased cultivation caused from a number of the residents of Maulmain, suffering from a depression in trade having taken to paddy cultivation within the several townships of the district. It is reckoned that during the last two years no less than 10,000 persons left the Town to become agriculturists. The increase in cultivation was partly general throughout the district, but as usual most prominent in the townships of Martaban, Salween Hlinebway, Gyne Salween and Beeloogyoon. Indeed the increase in the Martaban township was equal to half that of the entire district, the reason for this is that the paddy lands in this township are not liable to inundation, they are fertile, and yield good crops.

In Beeloogyoon culturable waste land has become scarce, and in this respect, the township differs from Martaban, where there is yet abundance of waste land which needs but little labor to make it yield remunerative crops. As an evidence of this fact, a small cutting made in the Zayoe creek converted a flooded area of some 2,000 acres into good paddy land, a great part of which was under cultivation during the year of report. The only places where the area of paddy cultivation fell off during the year of review were in the township of Wagroo, and in the suburbs of Maulmain town, in these parts there is scarcely any room for extended cultivation. Another reason is that the soil in these localities from

being overworked, has in some parts, lost its fertility, and is consequently left fallow for a time. The rates of taxation in the Amherst district range from 4 annas up to Rupees 5 per acre; the 4 anna rates, as also the 8 and 12 annas are usually levied on lands granted under the Government Waste Land rules of the 30th March 1865, whilst the highest rates of Rupees 5, are assessed on paddy lands lying around the suburbs of Maulmain; only acres 1-8-3 are assessed at Rupees 5; the next highest rate is 2-8. During the year of review the greatest increase occurred in the Rupees 2-4 rate, which was almost entirely levied in the Martaban township, next in point of increase was in the Rupees 1-8, and 2-8 rates.

9. The area of fallow paddy land in the Amherst district in 1871-72 was 12,193 acres, against 9,230 acres, in 1870-71, or an increase in the year of report of 2,963 acres, and in the revenue of Rupees 385. The cause of this is assigned to losses of cattle from disease in some parts of the district, this prevented the cultivators from tilling their lands.

10. In this district the area of paddy cultivation during the year of report exhibits an increase of 1,446 acres, but in the revenue a falling off, of Rupees 3,514 which is owing to a revision, or rather reduction of rates sanctioned by the Chief Commissioner on the recommendation of the Commissioner of the division. The Deputy Commissioner on this subject states that although prompt action was taken to promulgate the new rates (the sanction for which did not reach him till the end of August last year) in all the circles, yet it was found too late to enable cultivators to reclaim and extend more land. It will thus be seen that though the readjustment of rates, (which were essentially necessary) has lessened the revenue it undoubtedly has had the desired effect of inducing the people to extend their cultivation, and it may be expected that the increase in the current year 1872-73 will be fully as much, or probably greater, than the increase of the area under cultivation in 1871-72, over that of 1870-71. The causes assigned for the increase of cultivation by the Deputy Commissioner are as follows, namely, to correct measurements being taken, 86 acres, to grant land becoming taxable, 113 acres, to reclamation and extension, 1,690 acres, 19 acres garden land being

converted into paddy land, and to an acre of fallow land being brought under cultivation, making in all a total increase of 1,909 acres. From this however must be deducted a decrease of 463 acres on account of abandonment, remeasurement, conversion of paddy into garden land, error in assessment roll, &c., leaving a net increase of 1,446 acres. Of the decrease of 463 acres there were no less than 433 acres of paddy land abandoned during the year, chiefly attributable to the unproductiveness of the soil. Much of the land in the Tavoy district is very poor and cannot be continuously cultivated.

11. There was an increase in the area of paddy cultivation in the Mergui district, as compared with the preceding year of 470 acres, and in the amount of revenue by Rupees 923, which was caused principally by 426 acres of waste land being brought under cultivation during the year under review, and by 44 acres of exempted lands having come under assessment. The year proved also a favorable one for paddy cultivation. Land paying the fallow rate showed a decrease of 159 acres.

12. The total area of paddy cultivation in the Shwè-gyen district during the year under report was 50,772 acres, as against 48,799 acres in the previous year, shewing an increase of 1,973 acres. The amount of assessment in 1871-72 was Rupees 61,372, which exhibits a material increase of Rupees 24,437 as compared with the demand of 1870-71, and is attributed to the enhanced rates of taxation, to the abandonment of fallow land, of which there were 369 acres less than the preceding year, and to an increase of cultivation on land paying the full rates. The greatest increase occurred in the Sittang township, and the least in the Shwè-gyen township.

13. In the Toungoo district, the area of paddy cultivation in 1871-72, under the full rates of assessment was 29,542 acres, and land at the fallow rate 169 acres, or in all an area of 29,711 acres, compared with the area of the previous year; the former shows an increase of 842 acres, whilst the latter a decrease of 64 acres, or a net increase in the year of report, of 778 acres. The total revenue demand both at the full rate, and on fallow

land was Rupees 26,394, against Rupees 25,504 in 1870-71, thus showing an increase of Rupees 890. The increase of cultivation is assigned to two causes, namely to a large extent of exempted lands being brought under assessment within the year, and to about 133 acres of fallow land being taken up for cultivation.

Garden and Orchard Land.

14. The increase in the area of this description of land under assessment during the year of report was about 1·01 per cent in excess of the area shown in the preceding year, and in the amount of revenue demand, likewise an increase of 6·76 per cent. In 1870-71, 47,902 acres were under cultivation, on which a revenue of Rupees 97,506 was realized; in 1871-72, the area had increased to 48,386 acres yielding Rupees 1,04,104. The chief portion of the increase was in the Shwè-gyen district, where 274 acres additional were brought under assessment with an enhanced revenue of Rupees 6,811. The Tavoy district however shews a larger increase in the area cultivated, but the increase in revenue was not so great. The following table gives these particulars.

YEARS.	AMHERST.		TAVOY.		MERCUL.		SHWE-GYEN.		TOUNGOO.	
	Area of Land.	Amount of Assessment.	Area of Land.	Amount of Assessment.	Area of Land.	Amount of Assessment.	Area of Land.	Amount of Assessment.	Area of Land.	Amount of Assessment.
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
1870-71	22,344	51,840	10,531	21,261	7,402	15,828	6,445	6,412	1,180	2,165
1871-72	21,999	50,882	10,916	21,784	7,553	16,066	6,719	13,223	1,199	2,149
Increase...	...	...	385	523	151	238	274	6,811	19	...
Decrease...	345	958	...	...	...	...	...	...	...	16

15. It will be observed that in the Amherst district the area of garden and orchard cultivation fell off to the extent of 345 acres, and in revenue payable thereon by Rupees 958. This decrease occurred chiefly in the township of Gyne Salween; Gyne Atta-

ran, and Zeah, and various causes are assigned for it namely, in Gyne Salween the decrease was owing to the wanton destruction of a large area of pauvines, that in Gyne Attaran was partly caused by the erosion of rivers on their banks, and on islands, and partly to some land having become impoverished through over work; whilst the falling off in Zeah is attributed to the throwing up of land which in some cases had become barren, and in others to the poorness of the soil caused by over cultivation, these were abandoned as being unremunerative.

16. In the Tavoy district, the area of garden cultivation in 1871-72, was 10,916 acres, or 385 acres in excess of the cultivation of 1870-71. The assessment thereon amounted to Rs. 21,784, which shews also an increase of Rupees 523. The reasons adduced for this increase, are, extended cultivation of 194 acres, of waste land, increase of 318 acres gained by remeasurements; the termination of the period of exemption on 59 acres and 3 acres of paddy land being converted into garden. The gain by remeasurement was effected in the Karen circles, and by competent land measurers deputed for that purpose. The Deputy Commissioner states that "the Tsawkays of these circles can read and write Burmese, but it would be hopeless to expect of them to learn land measuring."

17. The area of garden land in the Mergui district compared with that of the preceding year, exhibits an increase of 151 acres, and of revenue Rupees 238, which is attributed to 6 acres of land granted free for a term of years, having come under assessment during the year under review, and to 145 acres of new land being taken up for garden cultivation, part of which latter was extension of existing gardens, and partly to garden planted on the sites of land which had previously been cleared, and cultivated as Toungyas.

18. Here there was an increase in garden land in the Townships of Shwé-gyen and Sit-toung amounting to 354 acres, and a decrease of 80 acres in the Townships of Kyouk-kyee, Beeling, Kykehto, and Yoonzaleen, or a net increase throughout the district of 274 acres, with an increased revenue of Rupees 6,811,

which is accounted for chiefly to enhanced taxation, and partly to the extension of garden cultivation.

19. No explanation has been given by the Deputy Commissioner as to the cause of increase of 19 acres of garden land in the Toungoo district, and to the falling off in the assessments of Rupees 16. His attention will be called to this. The area under cultivation during the year of report was 1,199 acres, against 1,180 the previous year. The total amount of assessments were in 1871-72 Rupees 2,149, whilst in 1870-71, it amounted to Rupees 2,165.

Miscellaneous Cultivation.

20. Miscellaneous cultivation, or land cultivated with crops other than rice, which includes cotton, sessamum, tobacco, sugar-cane, betel-leaf, melons, indigo, mulberries, vegetables, and other products, showed an increase during the year under review of 807 acres, and of revenue Rupees 1,505. The increase was most prominent in the Amherst district, as will be seen from the table given below. The total area under cultivation in 1871-72 was 8,400 acres, which yielded a revenue of Rupees 10,879; against 7,593 acres in 1870-71, with an assessment of Rupees 9,374.

YEARS.	AMHERST.		TAVOY.		MERGUL.		SHWE-GYEN.		TOUNGOO.	
	Area of Land.	Amount of Assessment.	Area of Land.	Amount of Assessment.	Area of Land.	Amount of Assessment.	Area of Land.	Amount of Assessment.	Area of Land.	Amount of Assessment.
1870-71	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
1871-72	3,149	5,095	431	335	339	175	1,791	1,173	1,883	2,596
	4,220	6,368	483	314	326	170	1,718	1,764	1,644	2,263
Increase	1,080	1,273	52	...	...	...	...	591	...	...
Decrease	...	...	...	21	13	5	73	...	239	333

21. With the exception of the Townships of Wagroo, Zeah, Yea Lamyne, Gyne Attaran, and the suburbs of Maulmain, there was a considerable increase of 1,080 acres of Miscellaneous

cultivation nearly throughout the Amherst district, which is owing to a favorable season for this sort of cultivation. The greatest increase occurred in the Townships of Salween Hlinebyway, Gyne Salween, and Phagat, localities where the largest area of paddy crops were destroyed by inundation. The increase in the Tavoy district of 52 acres, is attributed to a large increase in the cultivation of panvines. In the Mergui district there was a slight falling off in the area of 13 acres, and in the revenue of Rupees 5, which is accounted for by the Deputy Commissioner, partly to a sugar-cane plantation being eaten up by Buffaloes in 1870-71, and not recultivated in 1871-72, and partly to the fluctuations generally of increase and decrease of this kind of cultivation throughout the district. In the Shwé-gyen district owing to the scarcity of rain there was a decrease of 73 acres, but as the rates of assessment were enhanced during the year, the revenue showed an increase of Rupees 591. The area of miscellaneous cultivation in the Toungoo district during the year was 1,644 acres, or a decrease of 239 acres as contrasted with the acreage of the preceding year, this is assigned to the reduction in the cultivation of sessamum seed, which did not promise a good return, and was therefore not much grown, but imported in large quantities from Upper Burma. The total amount of assessment also showed a falling off of Rupees 333, the revenue being Rupees 2,263 as against Rupees 2,596 the previous year.

Land Settlement.

22. The operations of the Land Settlement in this division have been in abeyance for some two or three years back, and will probably remain so, until the whole question of settlements recently discussed by a Committee of officers in Rangoon and submitted to the Government of India has been finally decided upon. The following statement shows the area of cultivated paddy, garden, and miscellaneous Land under settlement, and under annual assessment in each district of this division, during the year under review.

Area of Land under settlement and under annual assessment.

DISTRICT.	Leased Unleased.	PADDY LAND.		GARDEN LAND.		MISCELLANEOUS CULTIVATION.		TOTAL.		
		Area Acres.	Amount Rs.	Area Acres.	Amount Rs.	Area Acres.	Amount Rs.	Area Acres.	Amount Rs.	
AMHERST	{	Under lease	53,807	97,988	5,443	11,986	171	171	59,421	1,10,145
		Not do.	121,353	2,22,077	16,556	38,896	4,058	6,197	141,967	2,67,170
	Total	175,160	3,20,065	21,999	50,882	4,229	6,368	201,388	3,77,315	
TAVOY	{	Under lease	8,749	14,327	2,826	6,365	...	...	11,575	20,692
		Not do.	34,071	48,127	8,090	15,419	483	314	42,644	63,860
	Total	42,820	62,454	10,916	21,784	483	314	54,219	84,552	
MERGUI	{	Under lease	15,710	25,077	4,321	8,979	135	62	20,166	34,118
		Not do.	6,899	10,811	3,232	7,087	191	108	10,322	18,006
	Total	22,609	35,888	7,553	16,066	326	170	30,488	52,124	
SHWE-GYEN	{	Under lease	10,510	8,045	139	139	...	...	10,649	8,184
		Not do.	40,084	53,305	6,580	13,084	1,718	1,764	48,382	68,153
	Total	50,594	61,350	6,719	13,223	1,718	1,764	59,031	76,337	
TOUNGOO	{	Under lease	27,741	24,350	954	1,062	...	...	28,695	25,412
		Not do.	1,801	2,023	245	1,087	1,644	2,263	3,690	5,373
	Total	29,542	26,373	1,199	2,149	1,644	2,263	32,385	30,785	
Total...	{	Under lease	116,517	1,69,787	13,683	28,531	306	233	130,506	1,98,551
		Not do.	204,208	3,36,243	34,703	75,573	8,094	10,646	247,005	4,22,562
	Grand Total	320,725	5,06,130	48,386	1,04,104	8,400	10,879	377,511	6,21,113	

23. As stated before there was no land leased during the year under review, indeed the land under lease shows a decrease of 332 acres as compared with the area under settlement in the previous year, which is owing to the relinquishment of 62 acres of paddy land and 8 acres of garden land in the Amherst district and 262 acres of paddy land in the Shwè-gyen district. In the districts of Tavoy, Mergui, and Toungoo there was no change, as the area which had been leased in previous years remained the same. In next years returns there will be a further reduction shown in the area of leased land, as 1,274 acres of paddy and garden land which had been leased in the Amherst district in 1868-69 for a period of three years, lapsed with the year under report, and the leases were not renewed. The Deputy Commissioner, Major Sladen, states that another area of 46,279 acres under 5 years leases, commencing from 1867-68, will lapse at the close of the current official year 1872-73, and he anticipates then very little hopes of success in inducing the cultivators to renew their lease bonds, unless the settlement rules are somewhat modified. The cultivators appear to be in favor of the two anna rate on all unleased fallow land, and object to the settlement rules which admit of this rate being paid only on one tenth of leased fallow land.

Toungya or Hill cultivation.

24. There was a falling off throughout the division of Toungya or hill cultivation to the extent of 3,404 acres, and in the amount of assessment of Rupees 1,702. The total area in 1871-72, was estimated at 45,570 acres, and in 1870-71 at 48,974 acres, the revenue realized in the respective years having been Rupees 22,785 and Rupees 24,487. The greatest decrease occurred in the Tavoy district, next in Mergui, and the least in the Amherst district. The following table shews the area and assessment of hill cultivation in each district during the past two years.

YEARS.	AMHERST.		TAVOY.		MERGUI.		SHWE-GYEN.		TOUNGOO.	
	Area of Land.	Amount of Assessment.	Area of Land.	Amount of Assessment.	Area of Land.	Amount of Assessment.	Area of Land.	Amount of Assessment.	Area of Land.	Amount of Assessment.
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
1870-71	7,660	3,830	8,628	4,314	6,298	3,149	23,920	11,510	3,368	1,684
1871-72	7,458	3,729	7,384	3,692	5,062	2,531	22,754	11,377	2,912	1,456
Increase...	...	...	...	...	...	...	...	...	...	...
Decrease...	202	101	1,244	622	1,236	618	266	133	456	223

25. The decrease in the Tavoy and Mergui district is solely attributed to the early setting in of the rains which prevented the cultivators from burning the trees they had cut down. In the Shwé-gyen district, the decrease is assigned to many of the Karens from the Kyouk-kyee township settling down in the plains of Yaihla, and Nyounglayben. Major Lloyd states that the Karens in the Toungoo district are afraid of interfering with Forest Rules, hence the decrease of 456 acres in that district. The estimated area of Toungya cultivation in the Amherst district during the year of report was 7,458 acres, against 7,660 acres cultivated in the previous year, showing a decrease of 202 acres with a decreased revenue of Rupees 101, which occurred principally in the hilly tracts of the Phaghat and Salween Hlinebway townships. No particular reasons are given for the falling off, but no doubt the early setting in of the rains interfered much with the operations of cultivators.

Grant of Waste Land under the Local Revenue Rules.

26. The following table shows the quantity of waste land not exceeding 100 acres, granted under the local Revenue Rules in each district, rent free for a certain number of years, during the year of report, and the previous year.

District.	Years.	Area in Acres.	Increase.	Decrease.
Amherst. ...	1870-71	1,575	...	...
	1871-72	2,115	940	...
Tavoy ...	1870-71	315	...	...
	1871-72	274	...	41
Mergui ...	1870-71	41	...	...
	1871-72	154	113	...
Shwè-gyen...	1870-71	384	...	...
	1871-72	265	...	119
Toungoo ...	1870-71	1,176	...	...
	1871-72	899	...	277
Total. ...	1870-71	3,091	...	...
	1871-72	3,707	616	...

27. Of the area thus granted in 1871-72, 3,117 acres were given for paddy cultivation, and the remaining 590 acres, for garden cultivation. Compared with the grants of 1870-71, the former shows an increase of 469 acres, whilst the latter also an increase of 147 acres, or a total increment in the year of report of 616 acres. The gross area of land granted free of assessment in this division up to the year under review, amounted to 15,212 acres, of which 10,752 acres were paddy land, and 4,460 acres garden land. The following shows the distribution of these in each district :—

	Paddy Land.		Garden Land.	
	Acres.		Acres.	
Amherst ...	...5,200	...	...2,624	...
Tavoy ...	... 721	...	...1,421	...
Mergui ...	... 204	...	... 240	...
Shwè-gyen ...	...1,425	...	... 150	...
Toungoo ...	...3,202	...	... 25	...
Total.....	10,752	...	4,460	...

28. In the Amherst district 1,267 acres of land which had been previously exempted under the rules above quoted, became liable to taxation during 1871-72, and were accordingly assessed, 172

acres were likewise assessed in the Tavoy district. In the Shwé-gyen district 186 acres were to have come under assessment, but of these 50 acres were thrown up by the cultivators, owing to the lands which were situated on the banks of the Sittang river having become valueless through the channel opposite being closed up. As regards the Mergui and Toungoo districts, no information has been given.

29. There were no waste lands sold in this division during the year of report under the rules of June 1863, nor any, granted under the rules of March 1865.

Grants under the Waste Land Rules.

30. The following Statement shows the population, and the area of land under cultivation in each district of this division, during the past two years.

Population and area of land under cultivation in past two years.

District.	Years.	Total Number of Population.	Total Area in Acres of Land under Cultivation.
Amherst	1870-71	235,747	210,151
	1871-72	235,738	221,039
Tavoy ...	1870-71	70,499	60,966
	1871-72	71,494	61,604
Mergui...	1870-71	44,762	39,282
	1871-72	46,184	38,654
Shwé-gyen	1870-71	141,503	80,055
	1871-72	144,919	81,963
Toungoo	1870-71	78,406	35,364
	1871-72	78,430	35,466
Total...	1870-71	570,917	425,818
	1871-72	576,765	438,726
Increase...		5,848	12,908

31. The increase is satisfactory, and shows clearly that as the population increases, so will the area of land cultivation. Many of our immigrants take to cultivation, they usually start with Toungya or clearing a patch of khine grass with their dahs, then as they obtain money, and they are in a position to pur-

Increase satisfactory.

chase, or hire, a pair of Buffaloes or Bullocks, their fields are gradually extended.

Fisheries.

32. The revenue obtained from Fisheries during the year under review, shews a small increase of Rupees 610 or 0·60 per cent over that derived in the previous year, the total amounts were Rupees 1,00,919 and Rupees 100,309 respectively. The receipts in each district, during the past two years were as follows.

District.	Years.	Amount of Tax.	Increase.	Decrease.
Amherst...	1870-71	12,655	...	...
	1871-72	11,877	...	778
Tavoy ...	1870-71	6,052	...	...
	1871-72	5,895	...	157
Mergui ...	1870-71	10,080	...	...
	1871-72	11,187	1,107	...
Shwé-gyen	1870-71	63,976	...	...
	1871-72	64,509	533	...
Toungoo...	1870-71	7,546	...	...
	1871-72	7,451	...	95
Total...	1870-71	1,00,309	...	...
	1871-72	1,00,919	610	...

33. The receipts in the Amherst district are obtained from three different sources, namely, the Lake and Pond fisheries, the Sea and River fisheries, on net tax, and the Turtle banks. In the first there was a slight increase of Rupees 47, whilst in the second and third a decrease of Rupees 322 and 503, respectively, or a net falling off during the year, of Rupees 778. No cause is shewn by the Deputy Commissioner for the increase in Lake and Pond fisheries which chiefly occurred in the Thatone township, his attention will be drawn to this—13 Ponds were not sold in the year owing to fish not resorting to them in sufficient numbers to make them remunerative, this perhaps accounts for the falling off in the revenue of Rupees 138, in the townships

of Martaban and Phaghat, the decrease in river and sea fisheries or net tax, is attributed to the demands from Maulmain on the Zeah and Martaban townships, from where the fish supply for Maulmain is principally obtained, having lessened during the year. Major Sladen will be directed to make strict enquiries into this decrease, as its existence is doubted. In Turtle Banks the decrease in revenue was caused by the renters of previous years, having through losses sustained, not ventured to offer more than one half of former rates, the banks had therefore to be let to new speculators at a loss of Rupees 503, as compared with the receipts of 1870-71, the Yea Lamayne township gave the only instance of increase in this item.

34. In this district the collections are made from a tax levied on different kinds of fishing nets and traps, used in the open sea, or in salt water creeks, and on Turtle banks on the sea coast. The amounts so derived during the year were, from the former Rupees 3,327, and from the latter Rupees 2,568, or in all Rupees 5,895, against Rupees 6,052 received during the preceding year, shewing a decrease of Rupees 157, which may be attributed partly to some of the fishermen who use a class of nets called Hmaw-pike-gyees having gone to the Mergui district to fish and partly to others who disposed of their fishing implements to the Mergui fishermen, as they found their employment in the previous year not at all remunerative, owing to the fish not being plentiful. The revenue realized from fisheries in the Tavoy district has for the past three or four years declined year after year, but it is to be hoped that the recent orders prohibiting the indiscriminate use of screens across streams will, in a short time make fish more plentiful.

35. The system pursued in the Tavoy district for collecting the tax on fisheries also obtains in the Mergui district. There was a satisfactory increase in the revenue realized from the net tax amounting to Rupees 1,107, which was chiefly caused by the registration and numbering of the fishing boats, 1,052 persons were engaged in fishing in 1871-72, against 790 in 1870-71, and the number of boats employed was 1,063, to 873 in the previous year. There was no alteration in the revenue de-

rived from turtle banks, as they were leased in 1869-70, for 3 years, at Rupees 1,000 per year, the leases expiring with the year under report.

36. In this district the fisheries are the most valuable in the whole division. The revenue for the year under review amounted to Rupees 64,509, whilst in the preceding year it was Rupees 63,976. No cause has been shown for the increase of Rupees 533, which occurred in Lake and Pond fisheries, and in the net tax. The Deputy Commissioner's attention will be called to the omission. His report is rather a meagre one, this is owing no doubt to Mr. Macrae being new to the district.

37. The revenue from fisheries in the Toungoo district, was as follows, Rupees 6,131, from inland or pond fisheries, shewing a slight decrease of Rupees 35, Rupees 600 from river fisheries, or net taxes, giving an increase of Rupees 6. And Rupees 720 from turtle banks, a falling off of Rupees 66. Making in all a total revenue of Rupees 7,451, with a net decrease of Rupees 95 as contrasted with the receipts of the previous year. This may be attributed, I think, to the Turtle banks becoming less productive owing to increase of traffic and population. The turtle take fright and disappear as men increase.

Salt Excise.

38. The Excise duty realized on salt locally manufactured again shewed a pretty considerable decrease in the year of report, as compared with the assessment in the previous year. The receipts in 1871-72 were Rupees 9,983, whilst in 1870-71, Rupees 15,405, showing a falling off of Rupees 5,422. Salt is a very fluctuating item of revenue, and its manufacture, which is not a very remunerative employment, is carried on by the people resident on the sea coast more as an adjunct to their legitimate avocations 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 favorable, the manufacture is continued for the market and an addition to the income is derived.

District.	Years.	Amount of Tax.	Increase.	Decrease.
Amherst ...	1870-71	6,099	...	...
	1871-72	3,706	...	2,393
Tavoy ...	1870-71	2,326	...	...
	1871-72	1,770	...	556
Mergui ...	1870-71	...	...	...
	1871-72	...	...	...
Shwè-gyen ...	1870-71	6,980	...	...
	1871-72	4,507	...	2,473
Toungoo ...	1870-71	...	...	...
	1871-72	...	...	...
Total...	1870-71	15,405	...	...
	1871-72	9,983	...	5,422

39. The causes advanced last year for the falling off, in Cause of decrease in Salt Revenue. Salt revenue in 1870-71, apply equally as well to the decrease in 1871-72, namely, excessive manufacture during the past two years, to meet demands which were never realized; low prices at which salt was sold in consequence, thereby lessening the manufacture in the year under review; and the early setting in of the rains, which stopped the manufacture when at its height. It is also likely that foreign salt, which is now being imported in large quantities at a cheap rate into this province, and used largely throughout the country, will gradually displace the local manufacture.

Forest Produce.

40. Under this head of revenue is included the assessments made on Bees Wax, Honey, Edible Birds' Nests and Wood oil. Receipts bearing favorably with those of the previous year. The realization from these sources during the year of review, bears a very favorable comparison with the receipts of the preceding year, as will be seen from the following table. The increase occurred generally throughout the division.

District.	Years.	Amount of Tax.	Increase.	Decrease.
Amherst...	1870-71	463	...	...
	1871-72	677	214	...
Tavoy ...	1870-71	3,900	...	...
	1871-72	10,400	6,500	...
Mergui ...	1870-71	1,110	...	...
	1871-72	1,110	...	...
Shwé-gyen	1870-71	1,990	...	...
	1871-72	2,000	10	...
Toungoo...	1870-71	117	...	...
	1871-72	119	2	...
Total...	1870-71	7,580	...	...
	1871-72	14,306	6,726	...

41. The chief cause of this large increase is owing to the excessive competition for the Birds Nest Farm, between the two heads of Chinese residents of Tavoy. The lease of the farm which was let for 3 years at an annual rent of Rupees 3,900 expired during the year of report, when it was again sold for another 3 years, at Rupees 10,400 per annum, or at a yearly increase of 62 per cent. The selling price of the nests also rose in 1871-1872, 30 per cent. The Deputy Commissioner however has learnt that the renter has paid too high a sum for his lease to leave him much profit, and anticipates that the farm will probably fetch less the next time it is sold. The increase in the other districts is small, and does not call for any special remarks.

Capitation Tax, and Land Assessment in lieu.

42. Capitation tax is divided into two heads, viz. the Capitation tax simple, which is levied on the entire male population between the ages of 18 and 60 years, with certain exceptions, at rates, which may be generally stated, of Rupees 5 for each married family, and half that sum for each adult bachelor and widower. And second a land assessment in lieu of the above capitation, which is levied in this division only in the Town of Toungoo. The following table shews the number of tax payers and the amount demand of the capitation tax (proper) in each district during the past two years.

District.	Years.	No. of Tax Payers.	Amount of Tax.	Increase.	Decrease.
Amherst	1870-71	40,737	1,72,533	...	...
	1871-72	42,197	1,78,821	6,288	...
Tavoy	1870-71	15,006	48,159	...	...
	1871-72	15,421	49,381	1,222	...
Mergui	1870-71	9,916	25,119	...	...
	1871-72	10,120	25,685	566	...
Shwé-gyen	1870-71	29,915	99,806	...	...
	1871-72	31,166	1,02,911	4,105	...
Toungoo	1870-71	13,267	43,901	...	...
	1871-72	13,539	45,108	1,207	...
Total...	1870-71	108,841	3,88,518	...	...
	1871-72	112,443	4,01,906	13,388	...

43. It will thus be seen that the total number of persons Revenue derived from Capi- assessed to this tax in 1871-72, was tation Tax. 112,443 from whom a revenue of Rupees 4,01,906, was derived. In 1870-71, the assessments were made on 108,841 persons, who paid Rupees 3,88,518. The increase in number was therefore 3,602 persons, and in revenue of Rupees 13,388 or 3.44 per cent. The ratio of tax payers to population during the year of report was equivalent to 19.49 per cent, while in the previous year it was 19.06 per cent.

44. There was a satisfactory increase in the revenue in the Amherst district amounting to Causes of increase. Rs. 6,288, which was general throughout the district, excepting the solitary instance of the Phagat township, where there was a slight decrease of Rupees 167, owing as it is a fact, to many persons having removed to the Shwé-gyen side of the district, from fear of the late notorious dacoit leader Nga Moug Galay. A sum of Rupees 74 was received by taxation for the first time during the year under report, from people residing in the newly acquired territory at Kyouk-Khong on the Siamese frontier. The increase in the other four districts of this division is chiefly attributable to the natural increase of the tax paying population. In the Tavoy district however the records relating to exemption certificates were scrutinized, and persons who had been hitherto let off without certificates of exemption, were made to pay, hence the increase.

45. Major Lloyd, the Deputy commissioner of Toungoo makes a few observations in respect to the Shan population, who move from district to district on pretence, of performing some religious ceremony, but *de facto*, for the sole purpose of avoiding the capitation tax. He states as follows: "According to the returns 587 persons should have paid tax for the first time this year, but only 275 paid; the rest chiefly Shans, have left this district. In the Shan States directly a settler arrives he has to pay a small tax immediately. Something of the kind should be introduced in this country. The probabilities are that a great number of the Shans who should have paid tax in this year, had they remained, are now settled in the neighbouring district with fresh remission tickets for five years. The Shans generally leave some time before the tax is due, on the pretence of going to worship at some pagoda, they could not well be stopped, and hence the means they have of wandering from district to district avoiding capitation tax year after year. The Shan population has largely increased, and they should yield a large revenue, but they do not. Let each family man be called upon to take a pass to settle in a village and pay Rupees 2 for it, and each bachelor Rupees 4, and then we shall have a chance of collecting from the Shans that revenue which is justly due to the Government."

46. I cannot agree with the Deputy Commissioner in the arrangement he proposes to make, it appears to me that the levying of a tax on Shans immediately after their arrival from their own country would keep others from immigrating, any loss that is at present sustained by the wandering habits of the Shans is not very great, year by year it should become smaller. Shans as they settle down in districts will attract their friends and relatives round them, and as they increase in wealth they will become less erratic in their habits.

47. There were 1,945 Immigrants of previous years whose exemption tickets were still operative —603 new tickets were issued to immigrants during the year of report, making in all 2,548 persons of this class exempted from capitation tax. The number

of persons exempted from taxation on account of old age, infirmity, insanity, sickness, poverty, and various other causes, was 21,860. There were therefore no less than 24,408 persons of all classes who were exempt from capitation tax in this division during the year under review.

48. As stated before this tax is levied in this division only in the town of Toungoo. The number of lots or houses assessed was 1,980 against 2,043 the previous year, showing a decrease of 63, which may be attributed to a few bamboo houses, whose owners being either unable or unwilling to build substantial dwellings having been removed to outside of municipal limits. The total assessments amounted to Rupees 9,072 in 1871-72, and in 1870-71, to Rupees 8,668, or an increase in the year under review of Rupees 404, this is accountable to a number of owners of sawpits who had previously evaded the tax, being made to pay it, during the year.

Excise on Spirits, Opium, &c.

49. The figures representing the Excise revenue (imperial) in this report are exclusive of the fees realized from wholesale, retail, and auctioneers licenses, which are credited to local funds. The cost of opium is also excluded. The following table shows this revenue for each district during the year under review, and that of the previous year.

District.	Years.	Amount of Revenue.	Increase.	Decrease.
Amherst...	1870-71	2,27,365	...	...
	1871-72	2,21,199	...	6,166
Tavoy ...	1870-71	7,381	...	...
	1871-72	13,645	6,264	...
Mergui ...	1870-71	25,788	...	...
	1871-72	29,055	3,267	...
Shwé-gyen	1870-71	3,316	...	...
	1871-72	3,799	48°	...
Toungoo...	1870-71	34,546	...	...
	1871-72	41,483	6,937	...
Total...	1870-71	2,98,396	...	...
	1871-72	3,09,181	10,785	...

50. Compared with the receipts of 1870-71, the Imperial excise revenue shows an increase of Rupees 10,785, or 3.61 per cent in 1871-72, which may be attributed chiefly to the Toddy farm in Maulmain, having sold for a sum considerably in excess of that realized for the previous year, consequent on larger demands being now made by the Burmese and Natives of India, who prefer Toddy to the country manufactured spirits. A separate report, on the administration of the Excise department has already been submitted, from which further particulars, as to the cause of increase and decrease for each item of Revenue, in each district may be obtained.

Customs.

51. A separate report has also been submitted on the Trade and customs of this division, in which the condition and progress of trade in general, have been dealt with in detail. The customs collections made in the ports of Maulmain, Tavoy and Mergui, during the past two years were as follows.

Ports.	Years.	Amount collected.	Increase.	Decrease.
Maulmain ...	1870-71	2,00,763	...	...
	1871-72	3,05,725	1,04,962	...
Tavoy ...	1870-71	20,445	...	...
	1871-72	19,791	...	734
Mergui ...	1870-71	8,246	...	...
	1871-72	6,145	...	2,101
Total...	1870-71	2,29,454	...	...
	1871-72	3,31,581	1,02,127	...

52. The above shows a satisfactory increase of Rupees 1,02,127 which entirely occurred in Maulmain, and is owing chiefly to the heavy demands for rice from the Straits and the United Kingdom. The falling off in Tavoy and Mergui on the other hand is accounted for, by a smaller quantity of grain having been exported during the year of report. For further particulars, see separate report.

Judicial Receipts.

53. Under this item of revenue is included fines and forfeitures, unclaimed property sold, and fees on civil processes. The amounts realized from these sources in each district, during the last two years, were as follows.

DISTRICT.	YEARS.	FINES AND FORFEITURES.			UNCLAIMED PROPERTY SOLD.			FINES ON CIVIL PROCESSES.		
		Amount collected.	Increase.	Decrease.	Amount collected.	Increase.	Decrease.	Amount collected.	Increase.	Decrease.
Amherst	1870-71	12,539	...	...	955	...	...	...	...	...
	1871-72	12,670	131	...	1,172	217	...	...	...	...
Tavoy	1870-71	1,422	...	...	...	...	...	...	...	...
	1871-72	1,927	505	...	3	3	...	...	...	...
Mergui	1870-71	2,331	...	...	33	...	...	...	...	...
	1871-72	1,573	...	758	68	35	...	...	...	...
Shwé-gyen	1870-71	4,221	...	...	...	...	...	272	...	...
	1871-72	6,744	2,523	...	...	...	...	408	136	...
Toungoo	1870-71	5,216	...	...	181	...	...	...	...	...
	1871-72	4,767	...	449	139	...	43	...	...	...
Total	1870-71	25,729	...	...	1,169	...	...	272	...	...
	1871-72	27,681	1,952	...	1,382	213	...	408	136	...

54. Fines and forfeitures show a net increase of Rupees 1,952, they are a fluctuating source of income. No reasons are assigned as to the cause of increase in the Amherst and Shwé-gyen districts. The increase of Rupees 505 in the Tavoy district is ascribed to fines having been more freely inflicted. There were a greater number of Abkaree cases during the year of report, than in the previous year. In the Mergui district there was a falling off, Rupees 758, which was chiefly due to heavy fines being inflicted on old offenders in Abkaree cases, who turned out to be men of straw, and went to Jail in default of payment of their fines. In Toungoo the decrease of Rupees 449 is attributed to penalties under the Stamp Act being now credited to "Stamps" instead of Law and Justice, as below. The sale proceeds of unclaimed property yielded Rupees 1,382, against Rupees 1,169 in the preceding year, showing a small increase of Rupees 213. This is an item of revenue which

must always fluctuate, it hardly calls for comment. A sum of Rupees 408 is credited in the Shwè-gyen district, which shows an increase of Rupees 136 as compared with the amount of the previous year.

Fees on Civil processes.

Premium on Bills and Savings from Pay of Establishment.

55. The realizations under these heads are shown in the following table for the year of report, and the previous year.

Receipts during past two years.

DISTRICT.	YEARS.	PREMIUM ON BILLS.			SAVINGS FROM PAY OF ESTABLISHMENTS.		
		Amount.	Increase.	Decrease.	Amount.	Increase.	Decrease.
Amherst	1870-71	...	...	...	...	...	...
	1871-72	...	...	...	...	...	...
Tavoy	1870-71	...	...	...	7	7	...
	1871-72	...	...	...	...	...	...
Mergui	1870-71	127	...	...	...	...	...
	1871-72	84	...	43	...	...	...
Shwè-gyen	1870-71	...	...	...	135	...	...
	1871-72	...	...	...	464	329	...
Toungoo	1870-71	...	...	...	...	...	...
	1871-72	...	...	...	...	...	...
Total... ..	1870-71	127	...	...	135	...	...
	1871-72	84	...	43	471	336	...

56. The above are accidental sources of Revenue, there was a slight decrease of Rupees 43, in the Mergui district for premium on Money Orders, and an increase of Rupees 329 in the Shwè-gyen district for savings from pay of establishments. In the Tavoy district a sum of Rupees 7-8, was credited during the year, as a saving from the pay of a Policeman, dismissed for having overstayed his leave.

Premium on Bills and Savings from pay, accidental sources of Revenue.

Marine.

57. The Marine receipts credited to the Imperial revenue are made up chiefly by collections on account of shipping fees; Coast, Basses and Straits Light dues, and sale of coal and Marine Stores, these receipts which amounted to Rupees 17,184 in 1871-72, and Rupees 14,380 in 1870-71, show an increase of Rupees

Imperial Marine Receipts, how made up.

2,804. The following table exhibits the collections in each port during the past two years.

Ports.	Years.	Amount collected.	Increase.	Decrease.
Maulmain	1870-71	13,479	...	...
	1871-72	16,263	2,784	...
Tavoy	1870-71	363	...	...
	1871-72	351	...	12
Mergui	1870-71	538	...	...
	1871-72	570	32	...
Total...	1870-71	14,380	...	...
	1871-72	17,184	2,804	...

58. The collections in Maulmain, as compared with those of the previous years, show an increase of Rupees 2,784 which is attributable mainly to an increase in the shipping, caused by the trade of the port having considerably improved. The largest increase amounting to Rupees 1,599, occurred in the receipts from Basses light dues, and is assigned to two causes, namely to the increase in the shipping, and to the enhanced rate of toll having been levied throughout the year, whereas in the previous year it was imposed for only a portion of the year. In Tavoy there was a slight falling off of Rupees 12, caused by the tonnage of the vessels which cleared out from that port having been smaller than in the previous year. Whilst in Mergui it was just the contrary hence the increase there, of Rupees 32.

59. It was stated in last years report that "no Marine Receipts were collected during the year of report" (1870-71,) in Tavoy that was a mistake, as heretofore the shipping fees, or rather fees charged on port clearances, were included in the head of Customs as Miscellaneous Receipts, the Deputy Commissioner was since directed to credit these fees as Marine receipts.

60. A separate report on the Marine Departments of this division has already been submitted, in which fuller details are given. The total realizations in Maulmain were shown in that report as Rupees 16,509-3-5 while in the present report they are put at Rupees 16,263 the difference is owing to a sum of Rupees

245-7-0 realized on account of wages and sale effects of deceased European Seamen not having been included in return previously sent, though a Marine Receipt of this port, it is not credited to the port, but remitted either, to the Marine Administrators Office in Calcutta, or sent to the relatives, if any, of the seamen.

Karen Chiefs Tribute.

61. This item represents both Toungya and Capitation Tax taken from the Karen chiefs in the Toungoo district. They engaged themselves to pay Rupees 2,977 annually, for a period of ten years, 3 of which have yet to run, there is therefore no change in the collections of the year of report, from those of the previous year. The Deputy Commissioner, Major Lloyd suggests that after the lapse of the ten years, the demand should be increased, as the Karens have large betel gardens, which are now commencing to bear fruit and he considers it right that those gardens should be taxed, Major Lloyd promises to make this the subject of a separate Report,—his attention will be called to it.

Postage Stamps.

62. Under this head of revenue is comprised the collections from sales of Postage stamps, Service labels, and Telegraph stamps; and postage recovered on bearing letters. The receipts so realized in this division during the year under review, amounted to Rupees 31,133 against Rupees 26,974 in the previous year, shewing an increase of Rupees 4,159, as will be seen from the following table:—

District.	Years.	Amount.	Increase.	Decrease.
Amherst. Maulmain ...	1870-71	21,971	...	...
	1871-72	26,937	3,966	...
Tavoy ...	1870-71	373	...	...
	1871-72	547	174	...
Mergui ...	1870-71	275	...	...
	1871-72	307	32	...
Shwé-gyen ...	1870-71	1,921	...	...
	1871-72	2,218	297	...
Toungoo ...	1870-71	2,434	...	...
	1871-72	2,124	...	310
Total...	1870-71	26,974	...	...
	1871-72	31,133	4,159	...

63. With the exception of Toungoo, shewing a decrease of Rupees 310, all the other districts, it will be observed represent an increase in the Revenue amounting to Rupees 4,469, which may principally be attributed to the enhanced rates charged on telegraphic messages as also to the greater number of such messages sent during the year, and secondly, to the increase in the sale of service labels, caused by the latest postal rules directing their use in all official correspondence. The decrease in Toungoo, the Deputy Commissioner states, arose from the fact of "a greater portion of the garrison having" been absent, *en route* to India, for some time."

Stamps in Civil Suits, Law Papers, &c. &c.

64. These are fluctuating items of Revenue, they consist of both Judicial and Commercial Receipts showing a decrease. Stamps. The amount realized in 1871-72, was Rupees 112,633, which exhibits a decrease of Rupees 11,766, as follows :

District.	Years.	Amount.	Increase.	Decrease.
Amherst ...	1870-71	87,420	...	...
	1871-72	75,886	...	11,534
Tavoy ...	1870-71	7,283	...	...
	1871-72	5,904	...	1,379
Mergui ...	1870-71	5,486	...	...
	1871-72	5,904	418	...
Shwé-gyen ...	1870-71	12,220	...	...
	1871-72	12,194	...	26
Toungoo ...	1870-71	11,990	...	...
	1871-72	12,745	755	...
Total...	1870-71	1,24,399	...	...
	1871-72	1,12,633	...	11,766

65. There was a considerable decrease in the Amherst district, amounting to Rupees 11,534, which solely occurred in the Town of Maulmain, and was owing partly to the introduction of the Registration Act, and the substitution of Notes of hand bearing a one Anna Stamp for regular Mortgage Bonds, and partly to the smallness in value of Civil Suits, compared with those adjudicated on in the previous

year. The Chetties formerly contributed more largely towards the Stamp Revenue than they now do. The decrease in the Tavoy district of Rupees 1,379, is accounted for by the diminution in the sale of Judicial Court Fees Stamps, caused by their having been less litigation during the year. In the Shwé-gyen district there was a very small falling off of Rupees 26, not calling for any particular remark. The receipts in the Mergui district shew an increase of Rupees 418, which is attributed to the increase in the sale of Non-Judicial Stamps, greatly due to the introduction of the Registration Act, inducing people to use stamps in their transactions and contracts to a larger extent than formerly. The Toungoo district also shews an increase of Rupees 755, during the year, which is assigned to a slight increase in litigation, and to the sale of several stamps of large values.

Income Tax.

66. The Income Tax yielded during the year under review only Rupees 13,644, whereas in the preceding year, it amounted to Rupees 44,199 showing a large decrease of Rupees 30,555, which occurred in every district in the division. The following table exhibits the assessments for the past two years.

District.	Years.	Amount.	Increase.	Decrease.
Amherst. ...	1870-71	31,507	...	...
	1871-72	9,240	...	22,267
Tavoy ...	1870-71	2,350	...	...
	1871-72	543	...	1,807
Mergui ...	1870-71	409	...	...
	1871-72	158	...	251
Shwé-gyen...	1870-71	2,045	...	...
	1871-72	603	...	1,442
Toungoo ...	1870-71	7,888	...	...
	1871-72	3,100	...	4,788
Total ...	1870-71	44,199	...	...
	1871-72	13,644	...	30,555

67. The cause of this large decrease in the realizations of the Income Tax in 1871-72, is attributable to the reduction of the rate of decrease.

of tax, from six pies for every Rupee, or Rupees $3\frac{1}{8}$ th per cent, under Act XVI of 1870; to 2 pies per Rupee, or Rupees 1-0-8 per cent under Act XII of 1871. Also to the minimum income liable to taxation, being raised from Rupees 500 to Rupees 750, thereby causing a falling off in the number of persons assessed.

Miscellaneous.

68. Under this heading is included the revenue derived from Marriage fees, Revenue, and Judicial Deposits, Licenses for sale arms &c, Educational fees, sales of old stores, furniture, books, &c, and from many other trifling and accidental sources not specially mentioned. The demand on these accounts during 1871-72 amounted to Rupees 82,016, and in 1870-71, Rupees 31,753, showing an increase in the year of review of Rupees 50,263 which was principally due to the increased receipts in Revenue and Judicial deposits. The following statement gives the amount demand in each district, during the year of report, as compared with the previous year:—

District.	Years.	Amount.	Increase.	Decrease.
Amherst...	1870-71	1,426	...	...
	1871-72	230	...	1,196
Tavoy ...	1870-71	214	...	...
	1871-72	233	19	...
Mergui ...	1870-71	1,126	...	...
	1871-72	1,133	7	...
Shwè-gyen	1870-71	21,606	...	...
	1871-72	60,592	38,986	...
Toungoo...	1870-71	7,381	...	...
	1871-72	19,828	12,447	...
Total...	1870-71	31,753	...	...
	1871-72	82,016	50,263	...

69. The great increase is, in the Shwè-gyen district where Fishery tax, as a temporary measure, appears to have been placed in deposit, pending adjustment, and the crediting of it to its proper head of account.

Defaulters.

70. There were altogether 44 persons in this Division committed to Jail in 1871-72, for non-payment of Revenue, namely 5 in the Amherst District, and 39 in the Tavoy District. They were imprisoned as fellows in the Amherst District 3 persons for 50 days, 1 for 49 days and another for only 3 days. In the Tavoy District 31 persons for within 30 days, and 8 from 36 to 52 days.

• Thoogyees.

71. The amount of Commission paid to Thoogyees on collections of revenue amounted to Rupees 98,656 during the year of report, whilst that in the previous year to Rupees 85,679, showing an increase of Rupees 12,977, in 1871-72. This occurred most prominently in the Amherst District. The Thoogyees on the whole have performed their work during the year satisfactorily, and are reported favorably on by the District Officers. Many of them are very well acquainted with their respective Circles, but most of them are deficient in their knowledge of Land surveying; and as Excise Officers they are as a body, somewhat remiss, in their duties. The percentage on collections received by some of the Thoogyees, is so inadequate, that it is at times difficult to get fit men for such appointments. The small circles however are now being amalgamated with larger ones as opportunities occur, and qualified men selected as Thoogyees.

Remissions.

72. The sanction of the Chief Commissioner is solicited to the remissions of revenue as per the following statement, the amount of which is Rupees 26,417-14-10. Contrasted with the amount applied for last year, it shows a decrease of Rupees 1,360. This sum varies slightly with that entered in Column 25 of Statement No. I which is accounted for by an additional application for a remission of Rupees 410 having been sent, subsequent to the submission of the Revenue Report for 1870-71.

Item of Revenue.	Amherst.	Tavoy.	Mergui.	Shwè-gyen.	Toungoo.	Total.
Land	12,158 11 10	310 10 2	141 7	3,263 2 11	3,182 4 4	19,056 4 3
Capitation Tax	787 8	290 8	66	3,293 8 6	1,754 6 1	6,101 14 7
Income Tax	752 4			76 15	339 1	1,168 4
Salt	24 8					24 8
Inland Fisheries					22	22
Abkaree					45	45
Total...	13,722 15 10	511 2 2	207 7	6,633 10 6	5,342 11 5	26,417 14 10

73. Many and various are the reasons advanced for the remissions above solicited; to enumerate them here would simply be a repetition of what is fully detailed in statement No. IX accompanying this Report, and to which a reference is requested. It may however be sufficient to say that the largest remission is required in land tax, and is owing principally to the damage done to crops, by excessive rain, and repeated inundations, both of fresh and salt water. The amount so asked for remission is Rupees 19,056-4-3. or Rupees 8,719-11-5 in excess of that recommended in the previous year. The remission for Capitation also shews an increase of Rupees 2,974-14-7. and Rupees 1-12-0 on account of Salt Excise. But against these items the remissions recommended for Income Tax and for Revenue derived from Fisheries, show a decrease, in the former, of Rupees 10,888-1-1, and in the latter of Rupees 1,856-10-8.

Local Taxes.

74. It is necessary only in this report to summarize the receipts of Local Taxes as derived from each source or fund within the past twelve months of 1871-72, and compare them with similar collections of the previous year 1870-71, comments on them being reserved for the Local Funds Report, due in November next. The following table shews that the total realizations during the year of report were Rupees 2,05,779, of which the Amherst district contributed Rupees 1,22,405, the Tavoy district Rupees 14,659; the Mergui district Rupees 11,505. The Shwè-gyen district Rupees 24,485; and the Toungoo district Rupees 32,725. Compared with receipts of the preceding year, these exhibit an increase of Rs. 15,793.

Items.	1870-71.	1871-72.	Increase.	Decrease.
Maulmain port fund ...	36,460	43,291	6,831	...
Municipal funds ...	89,223	90,379	1,156	...
Town funds ...	26,765	29,787	3,022	...
District funds ...	4,435	5,516	1,081	...
5 per cent cess funds ...	33,103	36,806	3,703	...
Total...	1,89,986	2,05,779	15,793	...

Services of Officers.

75. The following officers served in the Revenue administration of the Tenasserim division during the year under review.

AMHERST DISTRICT

Deputy Commissioners.

Lieut.-Colonel E. J. Spilsbury from 1st April to 6th May 1871.

Colonel E. M. Ryan, from 7th May 1871 to 18 January 1872.

Major A. G. Duff, from 8th February to 14th March 1872.

Major E. B. Sladen, from 15th to 31st March 1872.

Assistant Commissioners.

Mr. G. E. Barr, throughout the year.

Mr. G. L. Weidemann, do.

Mr. J. C. Davis, from 1st April to 30th August 1871.

Captain G. E. Fryer, from 24th May to July 1871, and from September to 30th November 1871.

TAVOY DISTRICT

Deputy Commissioners.

Captain G. E. Fryer, from 1st April to 12th May 1871.

Lieut.-Colonel E. J. Spilsbury, from 13th May 1871, to close of the year.

MERGUI DISTRICT.

Deputy Commissioner's.

Mr. T. Shepherd, from 1st April to 9th July 1871.

Captain G. E. Fryer, from 10th July to 7th September 1871.

Major. W. Munro, from 8th September 1871, to end of the year.

SHWE-GYEN DISTRICT.

Deputy Commissioners.

Major A. G. Duff, from 1st April 1871 to 24th January 1872.

Mr. J. K. Macrae, from 25th January to 31st March 1872.

Assistant Commissioners.

Mr. Henry Buckle, from 1st April to 17th September 1871.

Mr. J. C. Davis, from 18th September 1871, to close of the year.

Mr. C. Asheton Duke, throughout the year.

TOUNGOO DISTRICT.

Deputy Commissioner.

Major M. B. S. Lloyd, throughout the year.

Assistant Commissioner.

Lieut. Cresswell, throughout the year.

GENERAL REMARKS.

76. In very few items of Revenue has there been a decrease in the different districts, as compared with the previous year, that can be readily explained. In most items there has been a satisfactory increase. The net increase of Revenue in the year of report as compared with the previous year was Rupees 1,88,537. Highest in the list of increase stands the Sea Customs with Rupees 1,02,127. In Maulmain the increase was 1,04,962, but a decrease in Tavoy and Mergui reduced that sum. After Customs comes Land with an increase of Rupees 42,420. Then Capitation tax with Rupees 13,388, Excise with Rupees 10,785, Forest produce with Rupees 6,726, and Postage Stamps with Rupees 4,159, there is an item of Rupees 50,263 of increase put down to miscellaneous, more than half this sum was Fishery tax, temporarily

placed in deposit in the Shwè-gyen district, till the sale of Fisheries was confirmed. The other items of increase are small and need not be specified.

77. As to decrease, the Toungya cultivation gave Rupees 1,702 less than it had done in the previous year. Salt revenue decreased by Rupees 5,422, Stamps in Civil suits fell off by 11,766 Rupees, and Income tax, by Rupees 30,555. The causes of increase and decrease are fully detailed in the body of the report.

78. I will now from my knowledge of this division, and from the sources of Revenue in it, state what in my opinion is required to stimulate production and to increase revenue. The increase of Rupees 1,04,962 in the Sea Customs at Maulmain has arisen chiefly from the export duty of 3 annas a maund on Rice.

There are now six Rice Mills in Maulmain. The demand for Paddy has been this year very brisk, our export of Rice for the year will be between 50 and 60,000 tons, but there is land to give 10 times that quantity provided we had in some places embankments to keep out the spill water of rivers, and in others, channels to carry off surface water. Then we want population but with the people we have I believe that at no great cost the yield of paddy might be doubled in two or three years, we want land for the people. The best lands have been taken up, impoverished and unproductive soil and that subject to inundation is now left. Last year at a cost of Rupees 186 about 2,000 acres were drained in the Martaban Township with the assistance of the people and at a small cost I expect to render fit for cultivation for next season, some 4 or 5000 acres in the Zeah Township. These are small reclamations compared to those which might be made. There is a project now before the Chief Commissioner for draining the Thatone plain of surface water, by that work we would get some additional 50,000 acres of paddy land. In other places large additions might thus be added to our area of cultivation. It appears to me that such works will be most remunerative. There appears to be an increasing demand for Rice not only from England, but from China and even from Havannah where from the liberation of slaves in the Southern states of America, the Rice supply is said to be short. It is

from land that I expect the greatest increase, and therefore to it I would give most attention.

79. The increase for the past year as compared with the previous year was, in Land Revenue, general throughout the Division, except in Tavoy where owing to the land being impoverished by long cultivation, and to a want of arrangement of rates according to yield a reduction had to be made. Then the area of cultivated land increased by 1,446 acres, but the revenue from the cause above pointed out decreased by Rupees 3,514.

80. In Shwé-gyen there was the largest increase, namely, Rupees 24,437 in paddy land, Rupees 6,811 in garden land, and 591 in Miscellaneous cultivation, this was owing to the raising of rates which before were very low. The area of cultivated land in this district is 81,964 acres, and the revenue derived therefrom, Rupees 87,737—so even now the average rent per acre over the whole district is little more than a Rupee per acre, and of the cultivated area there are 6,719 acres chiefly of Betal vines which give Rupees 2 per acre. By deducting the garden land revenue, that derived from paddy land will even now be less than a Rupee per acre all over the district.

81. From the increase in cotton cultivation, I expect some rise in the revenue. Last year some good crops were raised on the Islands and alluvial banks of the Salween. If prices keep good the area of cotton cultivation will increase. The increase in Capitation Tax is gradual. It is a tax readily paid by the Burmese, no complaints are made against it. The people appear well able to pay it. Our total revenue of the district is Rupees 21,12,418 for the past year, of that sum.

Land gives	...	...	Rs.	6,45,857
Capitation Tax	...	...	"	4,01,906
Customs ...	...	...	"	3,31,581
Excise ...	...	...	"	3,03,181
Fisheries ...	...	...	"	1,00,919
Stamps ...	...	...	"	1,12,633

Total...19,02,077

82. All these principal items of revenue are likely to increase except Stamps, in which from money being scarcer in Maulmain than it was, and heavy suits less frequent, there may be a small falling off. I may therefore venture to say that in the next report, namely, that for the present year there will be a fair increase.

83. The following reports and Returns are submitted with this report.—

District Reports.

1.—From Deputy Commissioner, Amherst district, dated 21st August 1872, received 21st idem.

2.—From Deputy Commissioner, Tavoy district, No. 164, Revenue Department, dated 22nd May 1873, received 4th June.

3.—From Deputy Commissioner, Mergui district, No. 1, dated 28th May 1872, received 4th June.

4.—From Deputy Commissioner, Shwé-gyen district, No. 25-1, Foreign Department, dated 20th May 1872, received 1st June.

5.—From Deputy Commissioner, Toungoo district, dated 24th April 1872, received 8th May.

Divisional Returns.

6.—Nos. I to XIV Local Revenue Series.

7.—Nos. I to VI Fiscal Statistical Returns, including Surveys, Settlements, Landed tenures, and Land Revenue. These were forwarded with letter No. 64, Revenue Department, dated the 19th August 1872.

COMPARATIVE STATEMENT of the Amount demand of Land and other
1871-72,

1	2.	3	4	5
DISTRICT.	Area of Paddy Land on which Revenue is payable.	Amount of Assessment on Paddy Land on which Revenue is payable.	Area of Garden and Orchard Land on which Revenue is payable.	Amount of Assessment on Garden and Orchard Land on which Revenue is payable.
	Acres.	Rs.	Acres.	Rs.
AMHERST	1870-71 ... 1,76,998 1871-72 ... 1,87,353 Increase... 10,355 Decrease... ..	3,08,310 3,21,593 13,283 ..	22,344 21,999 .. 345	51,840 50,882 .. 958
TAVOY	1870-71 ... 41,376 1871-72 ... 42,821 Increase... 1,445 Decrease... ..	65,968 62,453 .. 3,515	10,531 10,916 385 ..	21,261 21,784 523 ..
MERGUI	1870-71 ... 25,243 1871-72 ... 25,713 Increase... 470 Decrease... ..	35,353 36,276 923 ..	7,402 7,553 151 ..	15,828 16,066 238 ..
SHWE-GYEN	1870-71 ... 48,799 1871-72 ... 50,772 Increase... 1,973 Decrease... ..	36,935 61,372 24,437 ..	6,445 6,719 274 ..	6,412 13,223 6,811 ..
TOUNGOO	1870-71 ... 28,933 1871-72 ... 29,711 Increase... 778 Decrease... ..	25,504 26,395 891 ..	1,180 1,199 19 ..	2,165 2,149 .. 16
Total...	1870-71 ... 3,21,349 1871-72 ... 3,36,370 Increase... 15,021 Decrease... ..	4,72,070 5,08,089 36,019 ..	47,902 48,386 484 ..	97,506 1,04,104 6,598 ..

I.
Imperial Revenue of the several districts in the Tenasserim division, for the year
 omitting fractions.

6	7	8	9	10	11	12
Area of Miscellaneous cultivation on which Revenue is payable.	Amount of Assessment on Miscellaneous cultivation.	Toungya or Hill cultivation on which Revenue is payable.	Estimated area of Toungya cultivation at two acres to each cultivator.	Amount of Assessment on Hill cultivation.	Area of Land granted under Government Rules and paying Revenue.	Amount of Revenue demand for such Land granted under Government Rules.
Acres.	Rs.	No. of Cultivators.	Acres.	Rs.	Acres.	Rs.
3,149	5,095	3,830	7,660	3,830	...	...
4,229	6,368	3,729	7,458	3,729	...	...
1,080	1,273	...	...	...	...	...
...	...	101	202	101	...	...
431	335	4,314	8,628	4,314	...	...
483	314	3,692	7,384	3,692	...	...
52	...	...	...	...	...	...
...	21	622	1,244	622	...	...
339	175	3,149	6,298	3,149	...	...
326	170	2,531	5,062	2,531	...	...
...
13	5	618	1,236	618	...	...
1,791	1,173	11,510	23,020	11,510	...	...
1,718	1,764	11,377	22,754	11,377	...	...
...	591	...	...	...	...	...
73	...	133	266	133	...	...
1,883	2,596	1,684	3,368	1,684	...	...
1,644	2,263	1,456	2,912	1,456	...	...
...
239	333	228	456	228	...	...
7,593	9,374	24,487	48,974	24,487	...	...
8,400	10,879	22,785	45,570	22,785	...	...
807	1,505	...	...	...	...	...
...	...	1,702	3,404	1,702	...	...

DISTRICT.	13	14	15	16	
	Total area of Land cultivated on which Revenue is payable.	Total Assessment on Land.	Fisheries, Sea, River, Lake, or Pond.	Salt Excise Duty.	
	Acres.	Rs.	Rs.	Rs.	
AMHERST	1870-71 ...	210,151	3,69,075	12,655	6,099
	1871-72 ...	221,039	3,82,572	11,877	3,706
	Increase ...	10,888	13,497	...	...
	Decrease ...	...	...	778	2,393
TAVOY	1870-71 ...	60,966	91,878	6,052	2,326
	1871-72 ...	61,604	88,243	5,895	1,770
	Increase ...	638	...	...	...
	Decrease ...	...	3,635	157	556
MERGUI	1870-71 ...	39,282	54,505	10,080	...
	1871-72 ...	38,654	55,043	11,187	...
	Increase ...	...	538	1,107	...
	Decrease ...	628	...	...	...
SHWE-GYEN	1870-71 ...	80,055	56,030	63,976	6,980
	1871-72 ...	81,963	87,736	64,509	4,507
	Increase ...	1,908	31,706	533	...
	Decrease ...	...	...	...	2,473
TOUNGOO	1870-71 ...	35,364	31,949	7,546	...
	1871-72 ...	35,466	32,263	7,451	...
	Increase ...	102	314	...	...
	Decrease ...	...	...	95	...
Total...	1870-71 ...	425,818	6,03,437	1,00,309	15,405
	1871-72 ...	438,726	6,45,857	1,00,919	9,983
	Increase ...	12,908	42,420	610	...
	Decrease	5,422

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17	18	19	20	21	22	23
Forest Produce, Edible Birds' Nests.	Number of Lots or Houses &c., Assessed for Tax in lieu of Capitation.	Amount demand from such Lots, or Houses, &c.	Number of Persons of ev-kind Assessed for Capit-tax.	Amount of demand persons Assessed.	Customs, Excise Timber and Miscellaneous collections.	Grand Total of Revenue de-mand.
Rs.	No. of lots or Houses.	Rs.	No. of Persons.	Rs.	Rs.	Rs.
463	...	...	40,737	1,72,533	5,97,425	11,58,250
677	...	...	42,197	1,78,821	6,68,322	12,45,975
214	...	...	1,460	6,288	70,897	87,725
...
3,500	...	...	15,006	48,159	39,831	1,92,146
10,400	...	...	15,421	49,381	42,871	1,98,560
6,500	...	...	415	1,222	3,040	6,414
...
1,110	...	...	9,916	25,119	44,359	1,35,173
1,110	...	...	10,120	25,685	44,997	1,38,022
...	...	...	204	566	638	2,849
...
1,990	...	...	29,915	98,806	45,736	2,73,518
2,000	...	...	31,166	1,02,911	87,021	3,48,684
10	...	...	1,251	4,105	41,285	75,166
...
117	2,043	8,668	13,267	43,901	72,613	1,64,794
119	1,980	9,072	13,539	45,108	87,163	1,81,176
2	...	404	272	1,207	14,550	16,382
...	63	...	...	...	...	...
7,580	2,043	8,668	108,841	3,88,518	7,99,964	19,23,881
14,306	1,980	9,072	112,443	4,01,906	9,30,374	21,12,417
6,726	...	404	3,602	13,388	1,30,410	1,88,536
...	63	...	...	...	...	...

DISTRICT		13	14	26	
		Amount of Comm ^{ulti} to Thoogyees on payable. of Revenue.	Amount of Revenue recom- mended for remission.	Amount of Revenue demand actually realized up to the 31st March 1872.	Amount of Revenue demand actually realized up to the 30th June 1872.
		Rs.	Rs.	Rs.	Rs.
AMHERST	1870-71 ...	40,570	15,418	9,66,071	11,36,733
	1871-72 ...	51,633	13,723	11,19,596	12,31,942
	Increase ...	11,063	...	...	...
	Decrease ...	...	1,695	...	...
TAVOY	1870-71 ...	14,083	3,191	1,66,634	1,88,955
	1871-72 ...	13,981	511	1,87,363	1,97,917
	Increase ...	...	...	...	...
	Decrease ...	102	2,680	...	...
MERGUI	1870-71 ...	8,120	176	1,31,423	1,34,997
	1871-72 ...	8,297	207	1,36,000	1,37,815
	Increase ...	177	31	...	...
	Decrease ...	...	...	...	...
SHWE-GYEN	1870-71 ...	14,985	2,565	2,34,258	2,53,781
	1871-72 ...	16,829	6,633	2,79,096	3,42,051
	Increase ...	1,844	4,068	...	...
	Decrease ...	...	...	...	...
TOUNGOO	1870-71 ...	7,921	6,015	1,58,779	1,58,779
	1871-72 ...	7,916	5,343	1,75,833	1,75,833
	Increase ...	...	...	...	...
	Decrease ...	5	672	...	...
Total...	1870-71 ...	85,679	27,365	16,57,165	18,73,245
	1871-72 ...	98,656	26,417	18,97,888	20,85,558
	Increase ...	12,977	...	...	...
	Decrease ...	...	948	...	...

COMMISSIONER'S OFFICE,
Maulmain,
The 17th September 1872.

		Tow. Mauri	Amherst
		Rs.	Rs.
1	Abkaree, including Net profit on the sale of Opium	{ 1870-71 2,19,200 1871-72 2,11,897	8,165 9,302
2	Sea Customs including fines, confiscations &c. &c.	{ 1870-71 2,00,763 1871-72 3,05,725	...
3	Inland frontier do. do. do.	{ 1870-71 ... 1871-72 ...	...
4	Forests, timber revenue and proceeds of unclaimed timber &c.	{ 1870-71 ... 1871-72 ...	...
5	Fines and forfeitures &c.	{ 1870-71 6,136 1871-72 5,834	6,403 6,836
6	Unclaimed property sold.	{ 1870-71 37 1871-72 270	918 902
7	Fees on Criminal processess	{ 1870-71 ... 1871-72 ...	...
8	Premium on bills	{ 1870-71 ... 1871-72 ...	...
9	Gains by remittance of coin or bullion to the Mint	{ 1870-71 ... 1871-72 ...	...
10	Savings from pay of Establishments...	{ 1870-71 ... 1871-72 ...	...
11	Marine receipts credited to Government	{ 1870-71 13,479 1871-72 16,263	...
12	Miscellaneous	{ 1870-71 1,426 1871-72 230	...
13	Karen Chiefs tributes	{ 1870-71 ... 1871-72 ...	...
14	Postage stamps, Telegraph and Service labels	{ 1870-71 21,971 1871-72 25,937	...
15	Stamps in Civil Suits, Law papers &c.	{ 1870-71 81,406 1871-72 69,645	6,014 6,241
16	Income tax demand during the official years (From 1st April to 31st March).	{ 1870-71 28,655 1871-72 7,174	2,852 1,766
Total...		{ 1870-71 5,73,073 1871-72 5,271	24,352 25,047

Balance of Revenue due on 30th June inclusive of remissions mentioned in column

And explanation of any balance remaining due on 31st June

Rs.		Rs.	As.	P.
6,099		17	13	11
310		22	9	2
...				
...				
132				
...				
...				
...				
...				
...				
...				
17,172				
...				
...				
...				
...				
...				
...				
...				
23,277				
442				
...				
...				

Note.—The total fractions was in { 1870-71... 1871-72... }

Making a grand total for { 1870-71... 1871-72... }

D. BROWN, COLONEL.
Commissioner, Tenasserim Division.