

Opium was owing to the Assistant Commissioner, at that time in charge, not seeing that he took it regularly without falling into arrears, and when pressed on the point, the Farmer, under legal advice, objected, on the plea that the agreement did not bind him.

This last however on examination has been pronounced untenable.

60. The Deputy Commissioner fears that the want of competition and probably a combination amongst the Chinese of Rangoon Town will lead to the rent falling, when the farms have next to be settled for.

*Customs.*

61. A separate special Report has been made on the Trade and Customs, reporting on the causes of decrease from 21,78,902, to 16,24,651 about  $5\frac{1}{2}$  lakhs of Rupees, of which nearly 60,000 in Bassein, and the rest in Rangoon.

62. The reasons given, are (1)—the unusual impulse given to trade the year before, by the arrival of discharged Ships from Abyssinia and (2)—to trade having resumed its steadier course this year. Added to which the markets are overstocked. The particulars having been given elsewhere are not gone over again.

63. The tonnage of the ships which cleared out from each Port in the Division was :—

	1868-69	1869-70
Rangoon ... ..	332,716	307,669
Bassein ... ..	47,077	41,515
	<u>379,793</u>	<u>349,184</u>

thus showing upwards of 30,000 tons short of the previous year. The total number of ships also decreased from 888 to 792; the greatest falling off however being observable in Asiatic crafts, both in number and in tonnage.

*Fines and Forfeitures.*

64. An increase is shown of Rs. 4,607 in the Division. Of the amount collected 4,155 was Revenue, and 1,02,592 Judicial.

1868-69 Rs 1,02,730.  
1869-70 ,, 1,00,740.

*Unclaimed property sold.*

56. This is an accidental item, and yielded only 2,626 Rupees to Rs. 3,511 of the previous year.

*Fees on Civil and Criminal processes.*

66. Declined 5,530 Rs., the amount being only 835.

There were no fees collected either in Rangoon or Prome. In Bassein what is entered under this head was the surplus talabana of Peons.

*Premium on Bills.*

67.	1868-69	Rs. 648	} Decrease 394.
	1869-70	" 254	

Of the collection 3 Rs. was in Prome and the rest in Rangoon.

*Savings from pay of Establishment.*

68. Amount Rs. 365—Chance items—Decrease 503.

*Marine Receipts.*

69. None. The Marine department having been withdrawn from the Divisional Commissioner.

This alone makes a falling off of Rs. 37,476, the amount of the previous year's credit.

*Miscellaneous.*

70. The Miscellaneous receipts were for the two years 1868-69 and 1869-70, as below:—

1868-69.	Items.	1869-70.	Remarks.
1,249	Sale of empty boxes and other stores.	88	Discontinued.
69	Arms license fees	..	
553	Schooling fees	433	
8,261	Cash credited to Government from Deposits	1,856	None.
1	Civil fees	..	
91	Police receipts	102	
..	Recovery of money stolen by a Head constable	136	
..	Retrenchments	114	
..	Sale proceeds of confiscated Opium	101	
10,224		2,330	

The items are all of an accidental nature and do not require any explanation.

*Karen Chiefs tribute.*

71. The same as in former year Rs. 2,977.

*Stamps.*

72. 1.—Postage and Telegraph.  
2.—Judicial.

In the former of these there has been a large increase of about 55,000 Rupees. In the latter a falling off of about 7,500 Rupees.

They are shown thus :—

73. 1.—Postage and Telegraphs.

	Rangoon.	Bassein.	Myan- oung.	Prome.	Toungoo.	Total.
Postage ...	48,782	3,824	375	3,417	Detail not given.	1,81,080
Telegraph ...	61,726	..	1,955	8,264		
	1,10,508	3,824	2,530	11,631	2,537	1,81,080

The large apparent increase in the Telegraph Stamps is explained by the amount for 1868-69 including only two months sales.

There has not been much fluctuation in the value of the Postage Stamps sold.

74. 2.—Judicial Stamps.

Judicial Stamps.	1,14,318	40,146	26,196	36,320	11,687	2,80,667
Commercial do.	46,142	331	2,912	6,203	2,050	57,638
Impressed do.	4,937	...	..	...	...	44,937
Penalties &c.	2,690	1,823	688	1,043	56	6,250
In 1869-70 ..	2,08,087	42,300	29,746	45,566	13,793	3,39,492
In 1868-69 ...	2,15,977	34,545	35,991	54,390	16,164	3,57,067
Decrease or In- crease ...	- 7,890	+ 7,755	- 6,245	- 8,824	- 2,371	- 17,575

75. In Rangoon there was a decrease of 14,418 Rupees in Judicial Stamps, and corresponding increase in Non-Judicial

or Commercial Stamps to the amount of 11,698.—Both are due to the Non-Judicial Stamps now in use not having been received at Rangoon until September 1869.

76. The Stamping Machine at Rangoon brought in 5,020 Rupees less than the previous year. No satisfactory explanation is given.

77. The decrease in Myanoung is said to arise from the valuation of suits being less than in 1868-69, when there were a number of heavily valued cases arising out of frauds perpetrated by some sharpers who gulled people out of their cash by pretending to be able to repay borrowed money with an incredible super-added interest.

78. In Prome District the reason given for the decrease in Stamp paper sales was that the amount sold in the previous year was abnormally high. And in Toungoo, to the "falling off of heavy cases during the year."

79. In looking at the previous year's report it will be seen that the increase there noted was very high, the total for the Division being at the rate of 26.60 per cent. The proportion of decrease for this year in Law Stamps, including penalties as shown above, is less than 5 per cent for the Division, and the amount realized is upwards of 57,000 Rupees more than what was obtained for Law Stamps in 1867-68.

80. The discount paid on Stamps sold came to Rs. 8,062. This with other Miscellaneous charges, including refund of Stamp duty and of damaged Stamps totalled Rs. 12,804, against the receipts or about  $3\frac{3}{4}$  per cent.

81. The remaining item of Revenue to be accounted for is the :—

*Income Tax.*

This owing to Legislative action showed a large increase in assessment over the previous year :—

1868-69—Rs.	98,686
1869-70— „	1,30,456

It however was afterwards reduced considerably by the abatements allowed.

82. In Rangoon the Deputy Commissioner, Colonel Davies, in his desire to prevent the people from suffering from the



imposition of what he considered to be an over-assessment by his predecessor, corrected the same in a summary way. Instead of allowing remissions in individual cases, he reports having placed the extra assessment of  $\frac{1}{2}$  per cent against a supposed over charge and thus sought to rectify by a wholesale move what would have given considerable trouble if each case had had to be dealt with separately. This was irregular, though well intended.

83. The increase in the other Districts was:—

Bassein	from 7,976	to 10,000	Increase	2,024
Myanoug	„ 5,469	„ 8,075	„	2,605
Prome	„ 5,540	„ 10,667	„	5,227
Toungoo	„ 2,872	„ 3,379	„	507

84. The abatements from Capitation tax, and Land Assessment in lieu, and remissions on account of this Income tax were:—

District.	Abatement.	Remission.	Net Balance.
Rangoon ... ..	42,705	3,783	51,827
Bassein ... ..	1,716	„	8,284
Myanoug ... ..	3,467	„	4,608
Prome ... ..	5,159	Refund 686	4,822
Toungoo ... ..	1,965	„ 156	1,258

This tax is one that is simply detested by the people, (vide reports of Colonel Horace Browne and Captain Plan), and it is entirely unsuited to the population at large of British Burma. I have reported on it elsewhere.

*Realization of Assessments.*

85. The balances on the 31st March (close of the Official year) were 3,07,699 Rs.

Rangoon.—Besides 36,000 on account of Abkaree (in dispute between the Deputy Commissioner and the Opium Farmer of Rangoon) there were due Rs. 13,936 up to date of report (25th August).

Bassein.—Balance on the 31st March, Rupees 95,696.

Myanoug.—All collected. No Balance.

Prome.—Rupees 63,612 were due on the 31st March. This was all collected by the 1st of May, except the remissions.

Toungoo.—All in but Rs. 237, and remissions by the 31st March.

86. It is considered that excepting in the Rangoon District, the above was satisfactory.

*Remissions.*

87. Those reported are:—

Rangoon.....	23,547 Rs.
Bassein.....	925 „
Myanoung.....	9,183 „
Prome.....	47,012 „
Toungoo.....	2,065 „

Total...82,732 Rs.

88. The abnormally large amount of Remissions in the Prome District is due to the destruction of the crops by drought.

No less than 51,900 acres suffered from the insufficiency of rain, and the assessment had to be modified or entirely taken off. This was more particularly in the north part of this District.

89. Upwards of 7,000 Rupees had to be remitted on this account in the Myanoung District also.

*Defaulters.*

90. No persons were placed in the Civil Gaol on account of Revenue defaults in the Myanoung and Toungoo Districts.

There was one person for arrears of former years incarcerated in Bassein for less than 1 month, and 3 persons in Prome.

91. In Rangoon 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.

*Embezzlements.*

92. The following were reported during the year :—

District.	Circle.	Name of Thoogyee.	Amount embezzled Rs.	Amount recovered. Rs.	Remarks.
Rangoon ...	...	...	Nil.	...	
Bassein...	Kyoonpa- dook. Thengun- gone.	Pho-moung	1,725-8	1,725-8	Recovered from securities. The Thoogyees were sentenced to 6 months imprisonment.
		Mg-kah tsee.	1,342-0	1,342-0	
Myanoung..	Anokphet.	Mg-Hmo.	3,602-0	3,602-0	Recovered from securities if the Thoogyees fled to Upper Burma.
Prome... ..	Kyakhat (Padoung)	Mg-Kya- woon.	202-8	202-8	Recovered from securities. The Thoogyee dismissed.
Toungoo ...	...	...	Nil.	Nil.	

*Thoogyees.*

93. I am sorry to observe that several have been found wanting.

94. Colonel Davies' notes on the condition of the Thoogyees in the Rangoon District are not complimentary to his predecessors and assume that the interests of deserving men have been neglected. This I do not believe to be the case. As far as my supervision goes, I am satisfied that those men were recommended who were considered best fitted for the places they were put into. Had it not been so, I, in my position as Revenue Commissioner, would have disallowed their nomination. As to any man being "debarred promotion," that also I do not think is an assertion which Colonel Davies was justified in making, and it would probably not have been

made had he more practical and personal acquaintance with his District.

95. In respect to my approving of a scheme of his to divide Thoogyees into classes and so forth, I think that in doing so in a general way it will be found that I noticed that while in charge of Arakan I had already promulgated orders laying down the principles on which Thoogyees were to be appointed, and (where willing) transferred to better paid circles.

96. I much regret that Colonel Davies should have seemingly lost sight of the consideration due to those in charge of the Rangoon District before him, in supposing that his was the Avatar required to set things right. If, instead of disparaging the management of former Deputy Commissioners, he set himself to really understand and carry out the working of the District, it would be more satisfactory. There would then be no such thing as incarcerating shoals of defaulting fishermen, or loss of Government profits in the sale of Opium, or extraordinary arrears in the collection of the Revenue, or overmuch slowness in the performance of Revenue and general work.

97. The Deputy Commissioner of Bassein does not notice his Thoogyees. The casualties by dismissal during the year were those noted in the list attached.

98. Captain Plant the Deputy Commissioner of Myanoung in noticing the casualties in his District remarks that as a body the Thoogyees of the District are a good set of men, but require looking after and keeping up to their work.

99. In the Prome District the number of *Thoogyees* is being steadily reduced. Not of *Circles*, for as directed by Sir Arthur Phayre, those remain separate. But whenever a Circle falls vacant, to which there may not be hereditary or other good claims, it is placed under the Thoogyee of the most eligible adjacent circle. In this manner it is sought to reduce the Thoogyees to a good working number, so that the Commission allowed may be sufficient for their decorous support, instead of being, as now, a matter of inferior consideration.

100. Colonel Horace Browne notices in the last para. of his report the instance of a Circle from which its Thoogyee derives

19 Rs. per annum. Nineteen rupees is 38 shillings, that is, about 3 shillings or  $1\frac{1}{2}$  Rupee a month for keeping up a perfect library of books and accounts, for making Assessments and for collecting and bringing in the Revenue of the Circle. The circumstance is fact, but no less an absurdity.

101. The Deputy Commissioner of Toungoo reports unfavorably of his Thoogyees who are regarded by him as deficient in education, and approves of the Schools that have been established for the instruction of themselves and their relations in Land measuring and Accounts.

102. The number of the Circles and Thoogyees in each District is as below:—

Rangoon	68	Circles	52	Thoogyees
Bassein	112	„	83	„
Myanoung	131	„	94	„
Prome	779	„	261	„ (of whom 81 in Thayetmyo)
Toungoo	26	„	25	„

*Akhoonwoons.*

103. The following were the Burmese Revenue Accountants of the several Districts during the year:—

RANGOON.—Moung O မောင်အို. This man was found inefficient and unequal to the work of a large District, like Rangoon. He was subsequently transferred to Judicial employ and sent to Kawkarriet.

Successor  
Moung Hmo.

BASSEIN.—Moung Kye မောင်ကြည်. He also was transferred to the Judicial branch, a department (says his Deputy Commissioner) more to his liking.

Successor  
Moung Khyo.

MYANOUNG.—Moung Gan မောင်ဂန် reported on as a good Officer, careful, accurate, and intelligent, and who retains the good opinion formed of him by previous District Officers.

PROME.—Moung Ta Dot မောင်တာဝုတ် not specially reported on. He is a good Officer; an importation from Maulmain *vid.*, Toungoo.

Moung Tet To to Thayetmyo on  
severance of District.



TOUNGOO.—Moung Pay reported on as industrious and zealous.

104. These Officers are specially noticed as they are responsible for the whole of the detail Office work which is shown in the Vernacular. An inferior or a negligent Akhooonwoon is a calamity for any District, and the price of a good one, is like that of a good wife," above rubies."

105 The Assistant Commissioners are, generally, favorably reported on by the Deputy Commissioners.

Major Munro.  
Mr. Clifford Lloyd.  
Captain Gower.  
Mr. Forbes.  
Lieutenant Poole.  
Mr. Perreau.

Those in the margin are particularly noticed. Major Munro, Officiating Deputy Commissioner was in charge of the Thayetmyo Sub-division during the year. He left it on the 1st April to be Deputy Commissioner of Prome District.

Moung On, Extra Assistant Commissioner of Pegu, and Moung Kyaw Doon, Extra Assistant Commissioner of Henzadah, are also both favorably noticed.

#### *District Officers.*

106. These are they, on whom the Administration of the country principally depends.

RANGOON.—Captain Lloyd went on sick certificate. He was succeeded by Mr. Beddy who broke down as already noted, both in body and mind. He had also to leave. The present Officiating Deputy Commissioner Colonel Davies is a plodding, painstaking Officer, but wants experience.

BASSEIN.—Mr. Beddy was transferred to Rangoon, Major McMahon succeeded him, but was, during the year, appointed to act as Political Agent at Mandalay. Captain Pemberton is the present Deputy Commissioner. It is hoped the District will show better this year than the past under his care.

MYAOUNG.—Captain Plant, a gentleman who takes much interest in his work and in his District. I regard him as a very good District Officer, one of the best I have had to deal with.

PROME.—Lieutenant Colonel Horace Browne throughout the year. A valuable Officer, a good Burmese scholar, and with a provincial reputation. I consider myself fortunate in having him to work with me.

TOUNGOO.—Major McMahon was transferred to Bassein, and succeeded by Captain Hughes, who took much interest in his District and all connected with it.

*Commissioner.*

107. The undersigned was Commissioner of Revenue of the Division throughout the Official year.

He went on Circuit as below:—

From 28th May 1869	}	To Henzadah and Bassein.
To 13th June "		
From 25th Sep. "	}	Up the Irrawaddy.
To 25th Oct. "		
From 26th Nov. "	}	To Bassein.
To 15th Dec. "		
From 15th Feb. 1870	}	To Toungoo.
To 7th March "		

He also had current charge of the Chief Commissioner's Office, during Major General Fytche's absence to meet His Royal Highness the Duke of Edinburgh at Calcutta in December 1869, to February 1870.

*Office Assistant.*

108. Mr. C. St. Leger Marley, Head Assistant, and Mr. Peppin, Accountant, Pegu Commissioner's Office, rendered valuable aid throughout the year.

*Reports of the several District Officers.*

109. These are submitted, dated as in margin. I regret to notice that what is sent up by the Deputy Commissioner of Bassein is rather meagre. The District is a very important one and more should

Rangoon .. .. .	25th August 1870.
Bassein .. .. .	2nd June "
Myanong .. .. .	7th do. "
Prome .. .. .	9th July "
Toungoo .. .. .	5th May "

be written about it.

110. In conclusion I trust that the results of the year, notwithstanding the falling off in Customs &c., already noticed, will be regarded on the whole with approval, and I beg a continuance of the Chief Commissioner's support to myself and to the several District Officers working with me, to all of whom I desire to offer my thanks, and place on record the obligation I am under, to them, for the assistance they have been to me.

LIST of THOOGYEEES dismissed from Office, in the Bassein and Myanounf districts, during the year, as extracted from the Quarterly Statements.

Districts.	Number of Circle.	Circle.	Name of Thoogyee	Nature of Casualty.	Remarks.
BASSEIN.	1	Nga-Kwen ...	Moung Oung Meng ...	Dismissed ...	Failed to pass in land measurement
	2	On-Shey ...	Moung-Po-gyee	Do. ...	Failed to give securities.
	3	Myaynoo ...	Do Shway Thine	Do. ...	Failed to pass in land measurement
	4	Boothkyoung ...	Moung Shwèkyee	Do. ...	Do. Do.
	5	Kyoon pouk ...	Do. Tsan Myat	Do. ...	Do. Do.
	6	Kwen-hla...	Do. Shway Loin		Failing to pay in Revenue.
	7	Thoungdyke and	Do. Loo Ben...	Do. ...	Do. to furnish security.
	8	Kyoonkazen ...		Do. ...	Gross negligence
	9	Phathwey Mayan	Moung Pho ...	Do. ...	
MYANOUNG.	1	Laydaw ...	Moung Eng ...	Do. ...	For illegal exactions.
	2	Kyoon daw, and	Moung Po...	Sentenced to rigorous imprisonment.	
	3	Toungbohla ...			
	4	Lwenbyen...	Moung Thet ...	Dismissed ...	For neglect of duty
	5	Anoukphet ...	Moung Hmaw ...	Absconded ...	Embezzled 3,602 Rupees.
	6	Shwè-gyeeen ...	Do Tsan-hla-baw	Sentenced to rigorous imprisonment.	
	7	Kannee ...	Moung Bya ...	Do. ...	
	8	Kyet-tyke ...	Moung Tsat	Dismissed ...	Not assisting Police and being otherwise incapable.
	9	Matoungda ...	Do Shwè Yoon		

REPORT  
ON THE  
**REVENUE ADMINISTRATION,**  
**FOR 1869-70.**

TENASSERIM DIVISION.

1. The total Imperial demand for 1869-70, exclusive of Forest and Gaol proceeds, School fees, and Local taxes amounted to Rs. 16,82,102, (£168,210,) against Rs. 16,53,635, (£165,363,) in 1868-69, shewing an increase during the year of review of Rs. 28,467 (£2,846) which is principally attributable to the increase in Land Revenue, sale of Postage Stamps, and Judicial stamped papers ; these will be commented upon hereafter. The total collections made up to the 31st March 1870, were Rs. 14,70,814 (£147,081) and up to the 30th June Rs. 16,71,354 (£167,135.) And the amount recommended for remission is Rs. 8,987 (£898,) which left a balance of 1,761 (£176) still uncollected on the latter date. This outstanding balance was shewn in the Amherst District, and it consisted of the following items *viz* :—

Land Revenue.....	Rupees 1,333
Fishery tax.....	" 428
	Rupees 1,761

Of this amount however it is expected that a sum of Rupees 335-6-4, will have to be remitted on account of Land Revenue, for the following reasons and the balance will most probably be realized in a few days :—

	Acres.	Rs.	As.	P.
Crops destroyed by inundation	57	147	15	2
Double Assessments.....	60	156	0	10
Cultivators unable to pay and irrecoverable by sale of property	12	31	6	4
Total	129	335	6	4

The revenue of the Districts of Tavoy, Mergui and Shwè-Gyeen was all collected up to the 30th June last. The great-

est difficulty encountered in collections of Land Revenue in this Division is with Natives of India near Maulmain who sometimes cultivate a piece of land and abscond before payment of tax is made, in other cases they put off payment from time to time and thus delay occurs.

#### Remissions.

2. The total amount of remissions recommended for this Division during the year 1869-70, as shewn in Statement No. IX is Rs. 8,990-0-8, (£899-0-8). The following table gives the items of revenue recommended for remission for each District:—

Items of Revenue.	Amherst.			Tavey.			Mergui.			Shwè Gyeen.			Total.		
Land ...	2,930	11	4	299	14	9	76	13	1	716	13	6	4,024	4	8
Capitation ...	800	0	0	524	0	0	30	0	0	227	8	0	1,581	8	0
Income Tax ...	1,899	4	0	0	0	0	0	0	0	0	0	0	1,899	4	0
Sea and Inland Fisheries ...	12	0	0	0	0	0	8	0	0	1,465	0	0	1,485	0	0
Total...	5,641	15	4	823	14	9	114	13	1	2,409	5	6	8,990	0	8

#### AMHERST DISTRICT.

3. The remission of Rs. 2,930-11-4 for Land Revenue, recommended in this District is shewn as follows:—

On Paddy Land.....	Rs.	2,766	0	2
On Garden Land.....	„	164	11	2

Total Rs. 2,930 11 4

This bears a most favourable comparison with the previous year, when the remission for Paddy land alone amounted to Rupees 23,255-12-6. The Deputy Commissioner however states under this head, that “it is expected the remissions will amount to Rs. 2,930 only, but it cannot be exactly calculated until the whole revenue has been collected.” It was afterwards found from further enquiries made in this district, that a sum of Rs. 335 will be required to be remitted, for which a supplementary Remission Statement will be submitted hereafter. The total remissions in this district on Land Revenue for 1869-70, will therefore amount to Rs. 2,930 + Rs. 335 = Rs. 3,265.



*Paddy Cultivation.*

4. Various causes are ascribed for the remissions required on paddy cultivation; they are as follows:—In the Zeah and Wagroo townships 192 acres of cultivation were destroyed by continuous inundation, 209 acres in the Beeloogyoon and Martaban townships were over-flowed with salt water, 14 acres of high land cultivation suffered from scarcity of water in the Yea Lamyne and Martaban townships, 410 acres in the Martaban township were damaged by violent winds at the time the paddy plants were in ear and 397 acres were incorrectly measured by Thoogyees which necessitated the refund of the amounts overcharged to the cultivators. The largest amount recommended for remission occurs in the Martaban township, that is, of Rupees 2,766 the remission on Paddy Land no less a sum than Rs. 2,220 is required for remission in this township, but it is the largest and most productive in the District.

*Garden Cultivation.*

5. Rupees 164-11-2 are recommended for remission in the townships of Zeah and Gyne Attaran; in the former by certain Natives of India having abandoned land taken up by them for cultivation, they decamped as soon as the term of exemption had expired; and in the latter township the remission was through incorrect measurements by Thoogyees.

*Capitation Tax.*

6. The remissions solicited under Capitation tax are on account of double assessments, deaths after assessment, and Income tax payers tax remitted; amounting in all to 186 persons on whom the remissions are Rupees 800.

*Income Tax.*

7. Under this item a sum of Rupees 1,899-4 is recommended for remission for the undermentioned causes:—

Wrong assessment	Rupees	753	0	0
Left the country and absconded	„	1,022	4	0
Death after assessment	„	124	0	0
		<hr/>		
	Total Rs...	1,899	4	0

*Fishery Tax.*

8. A small amount of Rupees 12 requires remission as follows:—

Absconded	Rupees	5	0	0
Double assessment	„	7	0	0
		<hr/>		
	Total Rs...	12	0	0

## TAVOY DISTRICT

9. The remissions recommended for the Tavoy District amounted to Rs. 823-14-9 (£82-7-10,) namely Rs. 299-14-9, for Paddy cultivation, and Rupees 524 for Capitation tax. The cause of remission on Paddy cultivation is the same as that assigned last year, that is, destruction of crops by inundation from heavy rain; 219 acres of cultivation were so destroyed during the year of review. The grounds adduced for remission of Capitation tax are principally old age and infirmity from illness, persons having turned priests, deaths after assessment and imprisonment for crimes. An abatement of Rs. 206 (£20-12-0) on account of tax payers being assessed for Income tax was made in this district during the year, which is included in the sum of Rupees 524 recommended for remission for Capitation tax.

## MERGUI DISTRICT.

10. In the Mergui district the total remissions recommended amount to Rs. 114-13-1, against Rs. 406-13-6 recommended the previous year, this is satisfactory. Upwards of 31 acres of paddy cultivation were destroyed by inundation and blight; crops were burnt to the extent of 14 acres, and the owner of an acre of paddy land died before the tax was realized. On these 46 acres, a remission of Rupees 76-13-1 is recommended. For Capitation tax, 30 Rupees are recommended for remission principally on account of persons dying from Small Pox, which prevailed in this district during the year of report. There is also a small sum of Rupees 8 recommended for remission for Fish tax on account of the holder of the license of the Lamoo Circle having died of Small Pox before the full amount of his license was recovered.

## SHWE-GYEEN DISTRICT.

11. Rupees 2,409-5-6 are recommended for remission in the Shwe-Gyeen District. This sum is made up of Land Revenue Rs. 716-13-6, Capitation tax Rs. 227-8-6, and Inland Fisheries Rs. 1,465. The cause of remission given for the first item is that in consequence of there being very little rain during last year's monsoon, and the unusually early period the rain stopped, the soil became hardened, and the crops to the extent of 1,227 acres did not ripen, and died away. For the second item the remission arises from different causes, such as deaths after assessment, absconding after assessment, and in a few cases the people being too poor to pay. The remission for Fisheries

is attributed to the severe losses sustained by the farmers, in consequence of the Lakes and Ponds having dried up, from the scanty fall of rain. They were only worked for six months of the year. This occurred in the Circles of Thayethamaine, Quidala, and Kyoukhmar of the Shwè-Gyeen and Kyouk-Kyee townships. When there is a want of rain as there was last season the fish keep to the deep water in the Rivers and do not enter the Inland lakes and ponds so readily as when there is a heavy rain fall then the fish leave the Rivers and swim about in search of food all over the surface of the wide and inundated plains. As the water recedes the fishes collect in the Inland lakes and ponds and thus in a very wet season the profits of the fishermen are considerable, while in a dry season they generally lose money.

*Comparative Statement shewing amount demand of Imperial Revenue during 1868-69 and 1869-70.*

12. The following comparative Statement exhibits the several items of Imperial Revenue, and the amount of demand thereon, for the year under review, as compared with the previous year, omitting fractions:—

Item of Revenue.	Demand.		Increase.	Decrease.	
	1868-69.	1869-70.			
Land ...	Paddy ...	4,12,431	4,32,711	20,280	...
	Garden &c. ...	91,773	94,435	2,662	...
	Miscellaneous ...	8,168	7,504	...	664
	Toungya ...	20,198	22,095	1,897	...
Total...	5,32,570	5,56,745	24,839	664	
Fishery Tax ...	93,150	94,144	994	...	
Salt Tax ...	24,585	27,005	2,420	...	
Forest Produce ...	7,399	7,683	284	...	
Capitation Tax ...	3,22,826	3,30,231	7,405	...	
Excise (Abkaree) ...	2,93,743	2,91,969	...	1,774	
Sea Customs ...	1,70,815	1,48,486	...	22,329	
Fines and forfeitures ...	27,817	22,807	...	5,010	
Unclaimed property ...	852	1,063	211	...	
Fees on Civil processes ...	6,638	5,080	...	1,558	
Premium on Bills... ..	176	141	...	35	
Savings from Establishments ...	142	307	165	...	
Marine Receipts ...	25,125	14,198	...	10,927	
Postage Stamps ...	15,663	27,130	11,467	...	
Stamps in Civil Suits &c...	1,12,011	1,30,309	18,298	...	
Certificate and Income Tax.	13,509	21,015	7,506	...	
Miscellaneous ...	6,614	3,789	...	2,825	
Grand Total...	16,53,635	16,82,102	73,589	45,122	

*Land Revenue.*

13. The total assessment on Land of every description as will be seen from the above Statement, amounted during the year of review, to Rupees 5,56,745 (£55,674), against Rupees 532,570 (£53,257) the preceding year, thus shewing an increase of Rupees 24,175 (£2,417) or 4.53 per cent in the year of report which is very satisfactory, especially when it is borne in mind that the total increase in 1868-69 amounted only to Rupees 2,982, or .56 per cent over 1867-68. With the exception of Miscellaneous land, the increase in this item of revenue has been general throughout the Division; this will be commented upon hereafter for each district in the following order:—

- 1st.—Paddy or Rice cultivation,
- 2nd.—Orchard and Garden cultivation,
- 3rd.—Miscellaneous cultivation,
- 4th.—Toungya cultivation.

The total area of land cultivation increased during the year by 14,179 acres, that is, in 1868-69 there were 363,422 acres under cultivation, whereas in 1869-70 377,601 acres.

*Paddy or Rice Cultivation.*

14. The following comparative Statement exhibits the total area and amount of Paddy land both "under cultivation" and "fallow" for each District during the past two years:—

*Statement.*

DISTRICTS.	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.
Amherat ..	1868-69	150,165	2,77,143	11,180	1,997	161,345	2,78,540
	1869-70	160,549	2,96,120	9,911	1,240	170,460	2,97,360
	Increase..	10,384	18,977	....	....	9,115	18,820
	Decrease..	..	....	1,269	157	....	....
Tavoy ..	1868-69	42,624	67,854	76	9	42,700	67,863
	1869-70	41,984	66,837	17	2	42,001	66,839
	Increase..	..	....	....	....	....	....
	Decrease..	640	1,017	59	7	699	1,024
Mergul ..	1868-69	20,700	32,976	3,647	455	24,347	33,431
	1869-70	21,464	34,139	3,323	415	24,787	34,554
	Increase..	764	1,163	....	....	440	1,123
	Decrease..	..	....	324	10	....	....
Shwe-Gyeon..	1868-69	42,270	32,528	556	60	42,826	32,597
	1869-70	43,806	33,922	293	36	44,099	33,938
	Increase..	1,536	1,394	....	....	1,273	1,361
	Decrease..	..	....	263	33	....	....

*General Remarks.*

15. During the year of report the area of Paddy land amounted to acres 281,347, of which acres 267,803 were under cultivation, and the remainder 13,544 acres were fallow land. The amount of revenue payable on the cultivated Paddy land was Rs. 4,31,018 (£43,101) and on fallow Paddy land Rupees 1,693 (£169), or in all Rupees 4,32,711 (£43,271). On a comparison of these figures with similar statistics of the preceding year it will be observed that there was a satisfactory increase of 12,044 acres of cultivated land shewing an increase of Revenue of Rupees 20,517; but there was a decrease in fallow land of acres 1,915 and in the Revenue Rupees 237. The net increase of acres for last year of both cultivated and fallow land was therefore only 10,129 acres and in Revenue Rupees 20,280. The greatest increase in Paddy cultivation occurred in the Amherst District. Then in point of increase came the Shwè-Gyeen District and last came Mergui. In Tavoy there was a decrease of 640 acres as compared with the previous year.

## AMHERST DISTRICT.

16. Paddy cultivation in Amherst District, as compared with 1868-69, shews a very material increase in the area cultivated by 9,115 acres, as also in Revenue by Rupees 18,820. This is explained by the fact that the year of report has been a most favorable season for agriculturists. There was no Cattle disease. There was a moderate and equal fall of rain during each month, which promoted the growth of paddy, and thus abundant crops were obtained. Little injury appears to have occurred from severe floods and inundations that proved so destructive to the crops the previous year. The Deputy Commissioner states that "even in townships where there had been a great destruction of crops by floods last year, there were full crops this year." With the exception of the two townships of Zeah and Gyne Attaran, the increase in the cultivation of paddy has been general throughout the District, particularly in the Martaban township, where the area of cultivation at the full rates of assessment augmented by no less than 5,383 acres, but at the same time there was a decrease here at the fallow rate by acres 537. The decrease in Zeah and Gyne Attaran is attributed to the land in those townships having been continuously worked, and the soil somewhat exhausted. The rates of assessment were the same as in 1868-69 and the Deputy Commissioner, (Lieut. Colonel



Ryan) strongly urges that they should remain so; he states "the sanction of the Chief Commissioner altering the rate in six townships of this District as proposed by Lieut. Colonel Browne reached this office too late in the season to alter the rates, and can only be carried out next year, viz., 1870-71. I would here most strongly urge that no alteration of rates in this District should now take place, as it is shewn that in only two townships is there any falling off in the cultivation on the full rate, while there is a considerable decrease in all the townships on the fallow rates." From a statement given in para. 5 of the District report it would appear that the largest increase occurred in the 2-8, 2-4, and 1 rates. With such results, the Deputy Commissioner remarks, "the voluminous Settlement report of Lieut Colonel Browne, advocating reduction of rates especially in the 2-8 rate as being too high, falls to the ground." In the Salween Hlinebway township there was a slight decrease of 31 acres in the 12 annas rate, which is owing to the abandonment of unproductive land by the cultivators who have since taken up other fertile land at the 1 Rupee rate.

17. That there are some quengs in the Amherst District where rates might be somewhat reduced is not to be denied. But this can be safely left to the Commissioner of the Division, and to the Deputy Commissioner in making their tours through the District. A general reduction especially from the 2-8 rate in the Martaban township as recommended by Colonel Browne in his report would have been most unwise, in my opinion a mere throwing away of Government money. Land which will yield on an average 60, 70, 80 and at times even 100 baskets per acre is not surely too highly taxed at 2-8 per acre; in fact cultivators would prefer to take it at 5 Rupees rather than cultivate less productive lands at lower rates. The great productive power of this land consists in its being an alluvial deposit lying not far from the sea. In spring tides it is covered to the depth of a foot or so with the fresh water brought down by the various streams; this water runs into the fields thick and muddy, but it leaves there comparatively clear; as the tide recedes the water has left behind it a rich deposit of salt which re-invigorates the sands. Thus they are cropped year after year without loss of reproductive power, while the high lying lands not subject to inundation lose their productive powers after a few years cropping.

It is the productive quality of the soil in Martaban which has drawn towards it the cultivators from the Zeah and Gyne Salween townships in both of which there is a decrease shewn. The cultivators have left the unproductive land at low rates and taken to the productive at higher rates. The Deputy Commissioner has shewn from the comparative increase of acres in the higher and lower assessed lands, that the greatest increase is in the higher assessed lands. This satisfactorily proves to me that the assessment is not generally too high. People no doubt would gladly get their rents lowered, and they wished to bargain for a reduction of rents as a condition of their accepting a settlement, but as stated before I am of opinion that the lowering of these rates generally would have been a mistake. There is still a good deal of unoccupied land especially in the Martaban sub-division. Till people take it up there is no necessity for a Land Settlement. For a few years things had much better be left as they are.

#### TAVOY DISTRICT.

18. In this District there was a decrease in the area of Paddy cultivation, as well as in the revenue payable thereon on land paying both the full and the fallow rates aggregating in all 699 acres, and Rupees 1,024 less than the previous year. This is accounted for principally by the abandonment of land paying the full rates which from having become impoverished was unable to bear the present rates of taxation. Also to Paddy land being converted into Garden land at higher rates. The area of fallow land decreased during the year by 59 acres, of which 19 acres were brought under cultivation, and the rest abandoned. There was no change in the rates of assessment on Paddy cultivation in this District during the year of report.

19. In this District I am of opinion that rates require some re-adjustment. In my letter No. D of 2nd December 1867, I instructed the Deputy Commissioner to re-arrange rates on land according to the productiveness of the soil. For this I was accused at page 48 of the Revenue Settlement Report for 1867-68, of introducing a new system in Land Settlement. It was not really so. The difficulties in bringing the produce to market and the distance from market were axioms in Land Settlement which I always kept in view, but Tavoy is different from most Districts. The cultivated lands lie along both sides of the River and at no great distance from it. The faci-

lities for bringing the paddy to market are pretty equal as regards the most productive soils which lie not very far from the town. Towards the sea, the soil is light and sandy, so is it on the right bank of the River towards the mouth of it. With the exception of the Paddy lands on both banks of the River there is only in this District near Gnaboolay any extensive fields of paddy and the rates on them have been altered by my orders some time before. I have referred to this so that I might shew the peculiar circumstances under which in Tavoy the order for assessment to be fixed according to the productive nature of the soil was given and thus that it might be seen that I did not wish to introduce any new system. This ought to have been apparent to any one who had visited Tavoy, and knew the nature of the country there.

#### MERGUI DISTRICT.

20. There was an increase in the area of Paddy cultivation in the Mergui District, as compared with the preceding year of acres 440, and in the amount of revenue by Rs. 1,123, which was caused chiefly by a large extent of fallow and waste land having been brought under cultivation in the year of report. The year was a very favorable one for Paddy cultivation, and the cultivators hardly experienced any loss from inundation, or any other cause.

#### SHWE-GYEEN DISTRICT.

21. In the Shwe-gyeen District the area of Paddy land under cultivation at the full rates shews an increase of acres 1,536 and the revenue Rupees 1,394. But land at the fallow rates on the contrary exhibits a decrease of acres 263, and the amount of revenue Rupees 33. In other words there was a satisfactory increase of Paddy cultivation during the year of review by 1,273 acres, and in the revenue by Rupees 1,361, which is chiefly owing to the same reasons advanced for the increase in the Amherst District, namely, a favorable season, without any severe floods to destroy the crops as was the case the previous year. The rates are very low in this District from 8 Annas to 1 Rupee per acre. But strange to say the greatest increase occurs in the highest assessed lands, thereby shewing that it is the position of the lands that causes the increase and not the low rates. Recently the Chief Commissioner was pleased on a representation from this office, to sanction the rates of assessment being enhanced on Paddy, Garden and

Miscellaneous cultivation in the Shwè-Gyeen District, with effect from the 1st April 1871.—(Vide Assistant Secretary's letter No. 133/6, Foreign Department, dated the 1st August 1870.). The rates on Paddy land in this District will then be Rupees 1-8 the highest and the lowest annas 8, instead of Rupees 1 and Annas eight as they now are.

*Garden and Orchard Cultivation.*

22. Under this system of cultivation there was a general increase throughout the Division, amounting to acres 1,326, with a revenue of Rs. 2,662, or 2.90 per cent. From the sub-joined comparative table it will be observed that the largest increase occurred in the Amherst District, and the least in the Shwè-Gyeen District :—

YEARS.	Amherst.		Tavoy.		Mergui.		Shwe-Gyeen.	
	Area of Land.	Amount of Assessment.	Area of Land.	Amount of Assessment.	Area of Land.	Amount of Assessment.	Area of Land.	Amount of Assessment.
1868-69 ...	21,675	50,383	9,918	20,221	7,152	15,347	5,822	5,822
1869-70 ...	22,402	52,107	10,300	20,836	7,286	15,587	5,905	5,905
Increase ...	727	1,724	382	615	134	240	83	83
Decrease ...	...	...	...	...	...	...	...	...

AMHERST DISTRICT.

23. In the Amherst District there was an increase in Garden cultivation during the year of review of 727 acres giving a revenue of Rs. 1,724. With the exception of the townships of Gyne Attaran and Thatone, where, partly from trees becoming old and unproductive and partly to gardens being destroyed by jungle fires, the cultivation slightly fell off, but there was a general increase throughout the District, the greatest obtaining on land on which the 2-8 rate was imposed near the town of Maulmain.

TAVOY DISTRICT.

24. Here there was an increase in the year of report, of acres 382, and revenue Rupees 615, which is assignable to the following causes, namely, 485 acres of land having been extended for Garden cultivation, 79 acres of exempted land being



brought under assessment, and 2 acres of Paddy land being converted into Garden land.

#### MERGUI DISTRICT.

25. In this District the area of Garden and Orchard cultivation was in 1869-70, acres 7,286, and the amount of assessment Rs. 15,587 against acres 7,152, and Rs. 15,347, in 1868-69, showing an increase during the year of report of acres 134 paying a revenue of Rupees 240, which is attributed chiefly to the extension of Plantain, Coconut, and Betelnut cultivation.

#### SHWÈ-GYEEN DISTRICT.

26. There was a slight increase in the Shwè-Gyeen District of acres 83 under Garden cultivation. Garden land in this District is assessed at a uniform rate of 1 Rupee per acre, hence the revenue likewise increased by Rupees 83. The Deputy Commissioner has not shown the cause of increase which occurred in the townships of Kyonk-Kyee, Shwè-gyeen, Kykeh-to and Beeling. His attention will be drawn to the subject, and the omission rectified in future reports.

#### Miscellaneous Cultivation.

27. Under this head there is an increase in the Districts of Tavoy and Mergui, and a falling off in Amherst and Shwè-gyeen, resulting in a net decrease of acres 1,430, with a revenue of Rupees 664. This is shewn for each District in the undernoted table:—

Years.	Amherst.		Tavoy.		Mergui.		Shwè gyeen.	
	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.
1868-69	4,294	6,277	406	316	277	148	2,264	1,427
1869-70	3,510	5,688	503	410	292	153	1,866	1,273
Increase	...	...	97	94	15	5	...	...
Decrease	784	609	...	...	...	...	398	154



## AMHERST DISTRICT.

28. Miscellaneous cultivation, as noted above, decreased considerably in the Amherst District during the past year, principally in the townships of Gyne Salween, and Salween Hlinebway, where it appears lands were cleared for the cultivation of Cotton and Tobacco, but "owing to the light rains, and consequent want of sufficient water to inundate for a time the cleared lands, (in order that the kine or long grass might be effectually destroyed), the people were unable to work their land." Cotton and Sugar-cane cultivation greatly decreased during the year, the former by 744 acres, owing to want of rain at the close of the monsoon, and the latter by acres 167. The falling off in Sugar-cane is accounted for by the abandonment of old land on the sugar-cane plant having to be transplanted on virgin soil after the space of three years, and to a corresponding extent of new land not being taken up.

## TAVOY AND MERGUI DISTRICTS.

29. There is an increase of 97 acres and in revenue of Rupees 94 in the Tavoy District for the year of report, which is attributed to the increased cultivation of mixed products. In Mergui the slight increment of 15 acres is due to the increase of Sugar-cane cultivation. Tobacco, Cotton, and Sessamum cultivation on the other hand fell off during the year in this District. These products more or less fluctuate annually. The increase in mixed products in Tavoy which consist chiefly of vegetables may perhaps be caused by the steady rise in the population, and consequent demand for local consumption.

## SHWE-GYEEN DISTRICT.

30. In the Shwè-gyeen District the decrease of acres 398 in Miscellaneous cultivation is assigned to little rain fall during the past year "which did not cause the river to overflow, and deposit the alluvium which is necessary for this kind of cultivation."

*Revenue Settlement.*

31. The undernoted Statement shows in detail the area of Paddy and Garden land, and Miscellaneous cultivation, and the amount of revenue payable under lease, in each District, up to the year under report :—

DISTRICT.	Lease Unleased.	Paddy Land.		Garden Land.		Miscellaneous Cultivation.		Total.	
		Area Acres.	Amount Rs.	Area Acres.	Amount Rs.	Area Acres.	Amount Rs.	Area Acres.	Amount Rs.
Ainherat	Under Lease	54,229	99,390	5,477	12,060	172	176	60,378	1,11,622
	Not do	105,820	1,96,729	16,925	40,046	3,338	5,072	126,083	2,41,847
	Total....	160,549	2,96,119	22,402	52,106	3,510	5,248	186,461	3,53,469
Tavoy	Under Lease	8,749	14,227	2,826	6,365	....	....	11,575	20,692
	Not do	33,234	52,509	7,474	14,471	503	410	41,211	67,390
	Total....	41,983	66,836	10,300	20,836	503	410	52,786	88,082
Mergui	Under Lease	15,710	25,077	4,321	8,979	135	62	20,160	34,118
	Not do	5,533	9,061	2,965	6,008	150	90	8,874	15,759
	Total....	21,463	34,138	7,286	15,587	291	152	29,040	49,877
Shwè-gyee	Under Lease	11,118	8,620	141	141	....	....	11,259	8,767
	Not do	32,088	25,295	5,764	5,764	1,866	1,273	40,318	32,332
	Total....	43,806	33,921	5,905	5,905	1,866	1,273	51,577	41,099
Total....	Under Lease	90,306	1,47,420	12,765	27,545	307	234	103,378	1,75,199
	Not do	177,495	2,83,594	33,128	66,889	5,863	6,845	216,486	3,57,328
	Grand Total..	267,801	4,31,014	45,893	94,434	6,170	7,079	319,864	5,32,527

32. With the exception of 154 acres of Paddy and Garden lands leased in the Shwè-gyee District, there was no Settlement operations carried on in the other Districts of this Division during 1869-70, which is owing to an order issued by the Chief Commissioner in December last; (Vide Assistant Secretary's letter No. 380/14, Foreign Department, dated 16th December 1869), directing that until further orders, the Revenue Settlement work was to be confined only to land on which leases have lapsed, or will lapse during the season of 1869-70. Therefore as the leases made, in the two previous seasons of 1867-68 and 1868-69, were for three, five, and ten years, no land (excepting the 154 acres already mentioned, which were leased prior to the receipt of the Chief Commissioner's order above quoted) was required to be released during the year of report. It will however be noticed, on a comparison of the figures shewn in the foregoing Statement, with those given in a similar table under para. 42 of the Revenue Report of this Division for 1868-69, that the area of all descriptions of land, (excepting Toungya and fallow land) under Settlement had advanced from acres 90,424 to acres 103,378 up to the year of

report leaving an area of 216,486 acres on which leases have not yet been effected. This, that is the difference between 90,424 and 103,378 or 12,954 acres is explained by Settlements having been made by the District Officers after their respective reports for 1868-69, had been submitted to the Commissioner, but which from the leases not being complete in some circles, they were unavoidably omitted in the District reports.

33. It may perhaps not be out of place here to show in detail the area of land in 1869-70 under the various systems of cultivation as referred to in para. 13 of this report amounting to acres 377,601. It is as follows:—

Land leased.....	103,378	Acres.
Not leased.....	216,486	do.
Toungya cultivation.....	44,190	do.
Fallow land.....	13,547	do.

Total 377,601 Acres.

34. In the Amherst District the total area of land leased aggregated acres 60,805, but of these the holders of 373 acres of Paddy land and 54 acres of Garden land threw up their leases, which left acres 60,378 under leases during the year of report. In like manner in the Shwè-gyeen District, 11,445 acres of Paddy and Garden land were leased, of which acres 186 of Paddy land were eventually given back, leaving a balance of acres 11,259 under lease up to the year of review. The Deputy Commissioner states that the lease land given back "is situated in extremely low localities, where the ordinary rain-fall deluges the land, thereby rendering it unfit for cultivation." In the Tavoy District the area of land under settlement as reported in the Settlement Report forwarded to the Chief Commissioner in October 1869, advanced from acres 9,930, to acres 11,575 which is accounted for by 1,645 acres of Paddy and Garden land in the Pandaw Circle on which the settlements were not completed at the time when Colonel Faithfull submitted his Settlement Report, having been unavoidably omitted from that report. The leases issued in the Tavoy District in 1868-69 are all for terms of five years, but they only have effect from the commencement of 1869-70, the year under report. The area of land leased in the Mergui District as reported last year, and compared with that now

shown in the present report displays a small increase of 128 acres. The total area now under lease for 5 years is acres 20,166, whereas it was stated in last year's report that 20,038 acres were under lease. Mr. Shepherd has not said a word in his Revenue Report for 1869-70, regarding this excess area leased; in fact he has omitted the subject of Settlements altogether from his report; he will be called upon for an explanation in the matter.

35. When land attains somewhat of a fixed market value, that is, when there are people sufficient to take up the Waste lands and to cultivate year after year what they have got, their settlements become a necessity as a preventive of fraud and oppression, but when we have here, as there is in many places more land than the people wish to cultivate, and they move about from place to place then there is difficulty in getting them to accept a settlement; they will not bind themselves to conditions which they consider might be unfavorable to them, and which might prevent their moving from place to place. At present I think a settlement might be advantageously made in the Tavoy District. In Beeloo-goon in the Amherst District, and also in parts of the Mergui, Shwè-gyeen and Toungoo Districts, but I would certainly recommend that no expensive establishment should for some years be sent to this Division to make a minute survey. All that is now wanted here is a rough settlement by District Officers in localities where the people are inclined for it. In other parts they must for a time be left alone. I would here wish to point out that this migratory and unsettled condition of the people is in a great measure owing to the uncertainty of securing their crops which are of times destroyed by inundation, and they not through inclination—for they generally have a strong desire to stick to the villages of their birth—but from sheer necessity to obtain a living, have to move to places where there is not so much chance of destruction from inundation; what I wish to shew is that we want dykes and bunds to protect lands from inundation, and we want water channels made to carry off surface water and thus give security to the people for the safety of their crops. It may be said that as long as land is available and sufficient for the people of the country there is no occasion for Government expending money in large Engineering works. That would be short-sighted policy. For there can be no doubt that if we draw



people to the country by expending money on large and extensive Revenue works and gave protection to existing cultivation and increased by canals, by water channels, and by roads, the facilities for bringing out produce and our communications generally, we would soon have all our Waste lands taken up, and thus a vast increase to our Revenue would follow. Then might a Revenue Settlement Officer be sent with his staff to survey, mark off and fix the different properties, and the country could well afford to pay the cost. I would strongly urge upon the Chief Commissioner the necessity of pressing upon Government the need we have for some outlay in the country. The opening out of the canal proposed between the Salween and Sittoung Rivers would be of vast advantage, and especially between Kykehto and Wimbadau on the Sittoung, a distance of 15 miles, this would give a large area of Paddy land which now from inundation is lying useless, but there are other works required, bunds here and openings there. As far as regards Engineering skill for the purpose of increasing cultivation this Division is utterly neglected. Progress is therefore slow and unsatisfactory, and for many years at our present rate of advancement we will not require a Revenue Settlement Officer.

*Toungya or Hill Cultivation.*

36. The area of land under Toungya cultivation was acres 44,190 in 1869-70, against acres 40,396, in 1868-69, showing an increase of acres 3,794 during the year of report which occurred generally throughout the Division. The undernoted table exhibits an increase in each District :—

	Amherst.		Tavoy.		Mergui.		Shwé-gyeen.	
	Area of Land.	Amount of Assessment.	Area of Land.	Amount of Assessment.	Area of Land.	Amount of Assessment.	Area of Land.	Amount of Assessment.
1868-69 ...	7,180	3,590	5,988	2,994	5,536	2,768	21,692	10,846
1869-70 ...	7,702	3,851	7,588	3,794	6,418	3,209	22,482	11,241
Increase ...	522	261	1,600	800	882	441	790	395
Decrease ...	...	...	...	...	...	...	...	...

37. The increase of acres 522 in Toungya cultivation in the Amherst District principally, occurred in the townships



of Salfween, Hlinebway, Thatone, Martaban and Hpapat. In Gyne Attaran, and Yea Lamyne it fell off slightly. In the Tavoy District the increase is attributed to some of the cultivators who abandoned their Paddy land having taken to Toungya cultivation. Mr. Shepherd states that the increase in the Mergui District is caused by the easy terms on which two or three acres of land can be obtained. The same may be said of the Shwè-gyeen District. Toungya cultivation is principally adopted in the Yoonzaleen sub-division, and it is very seldom that the crops grown on these hills are injured by blight or other causes, the labour in felling the trees is considerable, but the expense attendant in the preparation of the land is so trifling that the Karens take more readily to this mode of cultivation rather than to that on the plains. The Deputy Commissioners of Tavoy and Mergui have again urged the necessity of raising the tax from 1 to 2 Rupees per dha, in order to lessen this system of cultivation and induce the people to cultivate on the plains. This was first suggested by me in 1866-67, and afterwards in 1867-68 and 1868-69 by Colonel Ryan who officiated for me during those years. But the Chief Commissioner has already refused to raise the rate, and has remarked in his Memorandum on the Revenue Reports for 1868-69, that Toungya cultivation "is principally pursued by Karens and other Hill races, it might possibly have the opposite effect of driving them further into the hills beyond our boundary, whereas if left to themselves, they will probably, as the reservation of the more valuable forest tracts proceeds, and the scope of Toungya cultivation becomes more circumscribed, find other and more likely inducements to settle in the plains."

*Grants of Land under the Waste Land Rules of June 1863, and March 1865.*

38. There were no Grants of Waste land made in this Division during the year under review under the Waste land Grant Rules published in the *Calcutta Gazette* dated 30th June 1863; and under the revised rules published in the *Gazette of India*, dated 30th March 1865. The interest due from Captain Booth on the balance of purchase money of his Grant at Henzai, as reported last year still remains unpaid. The amount has in the meantime swelled from Rupees 3,616-9-5 in 1868-69 to Rupees 4,856-9-0 up to the end of the year of report. Owing to Captain Booth's long absence from

the Tavoy District, the Deputy Commissioner was unable to carry out the instructions conveyed in the Assistant Secretary's letter, No. 100-2 Foreign Department, dated the 24th December 1868, namely, of having the Grant re-surveyed at Captain Booth's expense, and allowing him to relinquish two-thirds of it, which was found to be too hilly and inaccessible for cultivation and retain the remainder. Captain Booth has now returned to Henzai, and I directed the Deputy Commissioner in June last to appoint an early date to meet him there, and ascertain what portion of his Grant he wishes to retain, and how much to relinquish. After which if a careful survey cannot at once be made, to make a rough demarcation of the portion retained and erect for the present boundary works with as little delay as possible.

*Grants of Waste Land under the Local Revenue Rules.*

39. The area of Waste land granted free for certain number of years under Rule XI of the Local Revenue Rules of the Province for the years 1868-69 and 1869-70 was as follows—fractions are omitted:—

Districts.	Years.	Area in Acres.	Increase.	Decrease.
Amherst ... ..	1868-69	978	...	...
	1869-70	1,960	982	...
Tavoy ... ..	1868-69	357	...	...
	1869-70	491	134	...
Mergui... ..	1868-69	46	...	...
	1869-70	24	...	22
Shwé-gyeen ... ..	1868-69	215	...	...
	1869-70	721	506	...
Total ... ..	1868-69	1,596	...	...
	1869-70	3,196	1,600	...

40. Including fractions as shown in Return No. V accompanying this report, it will be observed that the actual area of land granted free of taxation in 1869-70, under the conditions of the above quoted rules, was acres 3,198-4-7, of which, acres 2,698-9-8 were granted for Paddy cultivation, and acres

499-10-11, for Garden cultivation. The following table exhibits these Grants made in each District :—

Districts.	For Paddy cultivation.			For Garden cultivation.		
	Acres.	A.	P.	Acres.	A.	P.
Amherst ... ..	1,683	2	1	277	6	9
Tavoy ... ..	312	12	4	178	15	3
Mergui ... ..	8	14	8	15	12	3
Shwè-gyeen ... ..	693	12	7	27	9	1
Total...	2,698	9	8	499	10	11

41. During the year of review 997 acres of land which had been previously exempted under Rule XI of the Revenue Rules were brought under assessment in the Amherst District. In the Tavoy District 157 acres likewise became liable to taxation, against acres 193, assessed in the preceding year. No explanation in this respect is given for the Districts of Mergui and Shwè-gyeen, last year the same omission occurred. The attention of the Deputy Commissioners will be directed in the matter.

42. The subjoined table shows the area of Waste land, not exceeding 100 acres each grant which have been granted free of assessment for periods ranging from 1 to 12 years during the year under review, for the purpose of Paddy and Garden cultivation, aggregating in all, as already stated acres 3,190-4-7. It may here be added that the total area of such land, still rent free, in this Division, inclusive of that exempted in 1869-70, amounts to acres 11,075-4-10 :—

	Acres.	A.	P.
Rent free for 1 year .....	201	10	3
do. 2 do .....	90	7	10
do. 3 do .....	427	14	5
do. 4 do .....	324	9	10
do. 5 do .....	1,134	0	5
do. 6 do .....	48	4	6
do. 7 do .....	533	15	10
do. 8 do .....	331	3	0
do. 9 do .....	0	8	4

Rent free for 10 years .....	34	4	6
do. 11 do .....	0	0	0
do. 12 do .....	71	5	8
Total...	3,198	4	7

43. The following table gives the total number of population, and the area of land under cultivation in each District during the year 1869-70, as compared with 1868-69 :—

Districts.	Years.	Total No. of Population.	Total area in acres of Land under cultivation.
Amherst	1868-69	222,358	194,494
	1869-70	231,681	204,074
Tavoy	1868-69	68,749	59,012
	1869-70	69,784	60,392
Mergui	1868-69	42,550	37,312
	1869-70	43,753	38,783
Shwé-gyeen	1868-69	128,433	72,604
	1869-70	133,804	74,352
Total...	1868-69	462,090	363,422
	1869-70	482,022	377,601
Increase...	...	19,932	14,179
Decrease...	...	...	...

44. The above increase is satisfactory thus far that it fully bears out that as the population increases, so will the area of cultivation. A great number of our immigrants take to cultivation.

#### Fisheries.

45. The revenue from this source is derived from a tax levied on nets used in the Sea, and in Rivers, from Inland Lakes, Ponds and Turtle Banks. The Turtle Banks are farmed out annually, but the Inland Lakes and Streams are rented out (not sold by auction) by the District Officers on personal intercourse with the people who live in the immediate vicinity and the tax is made a moderate one, so as to enable the poorer classes to work the Fisheries themselves. The receipts for the year of report increased by Rupees 994 as shown in the table given below :—



Districts.	Years.	Amount of tax.	Increase.	Decrease.
Amherst ... ..	1868-69	13,096	...	...
	1869-70	13,002	...	94
Tavoy ... ..	1868-69	6,819	...	...
	1869-70	6,515	...	304
Mergui ... ..	1868-69	10,356	...	...
	1869-70	10,015	...	306
Shvé-gyeen ... ..	1868-69	62,879	...	...
	1869-70	64,577	1,698	...
Total...	1868-69	93,150	...	...
	1869-70	94,144	994	...

## AMHERST DISTRICT.

46. A slight decrease of Rupees 94 is shown in this District as compared with the receipts of the former year; this occurred as follows:—In Lake and Pond Fisheries there was an increase of Rupees 429 but a decrease of Rupees 523 (300 Rs.) in Sea and River net tax, and (223 Rupees) in Turtle Banks. The increase in the first item, *viz.*, Lake and Pond fisheries principally took place in the Thatone township. The value of these Fisheries has steadily increased since 1867-68, the year in which they were for the first time rented out in conformity with the Revenue rules. In 1867-68, they fetched Rupees 4,942 (£494), in 1868-69 Rupees 5,763, (£576), and in 1869-70, Rupees 6,102, (£610). The decrease of Rupees 300, in Sea and River net tax, arose from the people who were formerly engaged in fishing having given it up for cultivation. The greatest decrease occurred in the Yea Laemyne township. In Turtle Banks, the falling off of Rupees 223, is attributed to a smaller offer having been made for the farm during the year of review, in consequence of the farmer sustaining losses from the Fisheries in the Beeloogyoon township interfering with the Turtle Banks, and thereby molesting the Turtle.

## TAVOY DISTRICT.

47. In the Tavoy District there are no Lake or Pond fisheries. The revenue is realized only from a tax imposed on nets and traps and on Turtle Banks on the sea coast. On the nets and traps the receipts for the year under report decreased by Rs. 67



and on Turtle Banks by Rs. 237, or altogether a decrease of Rs. 304. The Deputy Commissioner states that the cause of decrease in nets and traps is owing to a less number of licenses taken out to work the Tswai-pike-galay (ဆိမ့်ကလေး), Hloot galay (လှော်ကလေး) and Ngawa (ငါး) nets, and in Turtle Banks by the adoption of the lease system which does not attract the same competition as formerly when the Banks were sold by public auction.

MERGUI DISTRICT.

48. The decrease of Rupees 306, in the collections of the Mergui District in 1869-70, is assigned to the price of Ngapee (fish paste) having fallen off considerably in the principal towns and villages, which reduced the number of licenses applied for and issued to fishermen by 316

SHWE-GYEEEN DISTRICT.

49. In this District the revenue increased and decreased as follows, namely, in Inland or Lake fishery, there was an increase of Rs. 1,865, while in Net fishery a decrease of Rs. 117, and in Turtle Banks a decrease of Rs. 50, or in all a net increase of Rs. 1,698. The cause of increase adduced for the Inland fisheries is, high prices obtained for fish in 1868-69, which induced the farmers to tender a higher rate than usual in 1869-70. In Nets, the decrease was caused by a smaller description of nets having been used during the year against 1st class nets used the preceding year. No cause is shown by the Deputy Commissioner for the slight decrease in Turtle Banks.

Salt.

50. The tax realized on Salt in each District during the year of review was as follows :—

Districts.	Years.	Amount of tax.	Increase.	Decrease.
Amherst	1868-69	11,165	...	...
	1869-70	12,568	1,403	...
Tavoy	1868-69	2,744	...	...
	1869-70	2,744	...	...
Mergui	1868-69	...	...	...
	1869-70	...	...	...
Shwé-gyeeen	1868-69	10,676	...	...
	1869-70	11,693	1,017	...
Total...	1868-69	24,585	...	...
	1869-70	27,005	2,420	...

51. The Excise levied on Salt increased during the year by Rs. 2,420-0-0. It is a very fluctuating item of revenue. Salt is manufactured in this Division only in the Districts of Amherst, Tavoy, and Shwè-Gyeen. The increase of Rs. 1,403 in the Amherst District is attributed to the price of salt last year ruling high and thus stimulating its manufacture. In the Shwè-Gyeen District there was an increase of Rs. 1,017, which is due to little rain fall, and the more than usually favorable dry season inducing a greater number of persons to take to this means of livelihood.

#### TAVOY DISTRICT.

51½. Here the Deputy Commissioner in his collection of Salt revenue has not followed the practice of other Districts. Looking upon the instructions conveyed in para. 9 of the Remarks on the Revenue Report for 1867-68, forwarded with your office Proceeding No. 234-19, of 21st December 1868, as prohibiting his collecting of Salt tax till 1st of April 1869, he apparently made no collections in 1868-69, but commenced on the 1st of April 1869, and collected the full demand of Rs. 2,744 by the end of the following month. The instructions on which the Deputy Commissioner has acted are not very explicit. In Amherst and Shwè-Gyeen the Deputy Commissioners have entered the collections within the different years as the demand appertaining to these years. As the sum of Rs. 2,744, was actually collected in Tavoy as Salt tax in 1869-70, I have allowed it to remain as the demand for that year, there is therefore no increase or decrease in this item, the same sum was entered in the previous year. Hereafter the actual amount collected within the year will be shewn.

#### *Forest Produce.*

52. The total amount of tax obtained from the Forest produce of this Division was for 1869-70, Rs. 7,683, against Rs. 7,399, in 1868-69, or an increase of Rs. 284 in the year of report. This is an insignificant and fluctuating source of revenue. The following table gives the particulars for each District :—

Districts.	Years.	Amount of tax.	Increase.	Decrease.
Amherst ... ..	1868-69	417	...	...
	1869-70	482	65	...
Tavoy ... ..	1868-69	3,900	...	...
	1869-70	3,900	...	...
Mergui ... ..	1868-69	1,027	...	...
	1869-70	1,011	...	16
Shwé-gyeen ... ..	1868-69	2,055	...	...
	1869-70	2,290	235	...
Total...	1868-69	7,399	...	...
	1869-70	7,683	284	...

53. In the Amherst District the revenue realized under this head was on account of licenses issued for collecting Bees' wax and Honey. There was a slight increase of Rs. 65, during the past year, which occurred principally in the townships of Salween Hlinebway, and Houndraw. No cause for increase is given by the Deputy Commissioner, his attention will be drawn to it. In the Tavoy District the revenue is obtained from the renting of the Edible Birds' nests, which were farmed out in 1868-69 for 3 years, at an annual lease of Rs. 3,900, (£390), hence there was no change in the receipt for 1868-69. In Mergui there was a small decrease of Rs. 16, attributed to the falling off in the prices obtained for the Birds' nests and Bees' wax farms. The Deputy Commissioner states that these farms have now been let for 3 years, (that is from the commencement of the present year 1870-71,) at an annual rent of Rs. 1,110, or Rs. 99, in excess of the sum realized during the year of report. Of late the Birds' nests were much stolen from the islands lying off this District by Malays and Siamese, this has tended considerably to depreciate the value of the farm. Formerly the Birds' nests farmed used to let for Rs. 2,500, for the twelve months, now a little over Rs. 1,000 is all that can be got for it. In the Shwé-Gyeen District the revenue is derived from Bees' wax and Thitsee (ခဲခဲ) or black tree oil varnish. Thitsee shows an increase of Rs. 350, during the year, but Bees' wax a decrease of Rs. 115, in other words there was a net increase of Rs. 235, which is attributed to there being more competition at the auction sale of the tree varnish farms than in the preceding year.

*Capitation Tax.*

54. The subjoined Statement shows the number of tax payers and the amount of Capitation tax paid by them in each District during the past two years:—

Districts.	Years.	Number of Tax Payers.	Amount of Tax.	Increase.	Decrease.
			Rs.	Rs.	Rs.
Amherat ...	1868-69 ...	38,386	1,61,813	...	...
	1869-70 ...	39,152	1,65,522	3,709	...
Tavoy ...	1868-69 ...	13,704	44,843	...	...
	1869-70 ...	14,270	46,380	1,537	...
Mergui. ...	1868-69 ...	9,340	23,833	...	...
	1869-70 ...	9,730	24,515	682	...
Shwe-Gyeen	1868-69 ...	28,113	92,337	...	...
	1869-70 ...	28,347	93,814	1,477	...
Total...	1868-69 ...	89,543	3,22,826	...	...
	1869-70 ...	91,499	3,30,231	7,405	...

55. There has been a satisfactory increase during the year of review of Rupees 7,405 or 2.24 per cent as compared with the amount of Capitation tax realized in the previous year. This increase may be attributed to immigration, and to the natural increase of the tax paying population. The return shews that 1,956 persons became liable to assessment in excess of the number in the previous years. The ratio of tax payers to population was equivalent to 18.98 per cent. The number of persons exempted from taxation on account of old age, infirmity, insanity, being phoongyees or priests, and different other causes, amounts to 12,750. The number of immigrants holding 5 years' exemption tickets is 1,097, of whom 351 received them during the year of report. There were thus altogether 13,847 persons during the past year in this Division who were exempt from Capitation tax. There has hitherto been no Land assessment in lieu of Capitation tax in this Division.

*Excise on Spirits, Opium, &c.*

56 The Excise revenue for the past two years is as follows:—

Districts.	Years.	Amount of Reve- nue.	Increase.	Decrease.
		Rs.	Rs.	Rs.
Amherst ... ..	1868-69	2,49,930	...	...
	1869-70	2,45,290	...	4,640
Tavoy ... ..	1868-69	11,267	...	...
	1869-70	13,311	2,044	...
Mergui ... ..	1868-69	29,106	...	...
	1869-70	29,246	140	...
Shwé-gyeen ... ..	1868-69	3,440	...	...
	1869-70	4,122	682	...
Total...	1868-69	2,93,743	...	...
	1869-70	2,91,969	...	1,774

57. The revenue as will be seen from the above Statement has fallen off from Rupees 2,93,743, (£29,374) in 1868-69, to Rupees 2,91,969 (£29,196) in 1869-70, shewing a decrease of Rupees 1,774 (£177) in the past year, this is mainly attributable to the absence of competition in the sale of the Maulmain Arrack Farm, for which a smaller sum by Rupees 6,000 was given than in the previous year, and to the abolition of the Thatone Spirit Farm. But it must be borne in mind that the figures represented as Excise revenue in this report are without the receipts derived from Wholesale, Retail and Tavern licenses for the vending of Liquor of European manufacture which are credited to Local Funds. The cost of Opium is also excluded. Were these items included, there would be a slight increase, (instead of a decrease) of Rupees 475, after deducting charges for Opium, as explained in para. 20 of the Excise Report of this Division for 1869-70; this increase arose chiefly from the larger sale of Opium during the year of report than in the previous year.

*Customs.*

58 The amount realized from Customs during the past two years is as follows:—



Districts.	Years.	Amount collected.	Increase.	Decrease.
Maulmain ... ..	1868-69	1,44,216	...	...
	1869-70	1,22,670	...	21,546
Tavoy ... ..	1868-69	22,251	...	...
	1869-70	21,286	...	965
Mergui ... ..	1868-69	4,348	...	...
	1869-70	4,530	182	...
Total.....	1868-69	1,70,815	...	...
	1869-70	1,48,486	...	22,329

59 There has been a decrease in Customs in Maulmain and Tavoy, and a small increase in Mergui which shews a net decrease of Rupees 22,329 (£2,232) for the whole Division for 1869-70, as compared with the receipts of 1868-69. The decrease is chiefly accounted for by the depressed state of trade in 1869-70, while the trade of 1868-69 was unprecedentedly large. The greatest decrease occurred in Maulmain; there was a falling off of no less than Rupees 21,546 (£2,154) in the collections. The small increase of Rupees 182 in Mergui was in consequence of larger exportations of Rice from that port to the Straits. In Maulmain the great decrease arose from the falling off of exportation in Rice and Paddy, but in many articles of Import there was also considerable decrease as will be seen by the Customs reports of the Division. In Tavoy the decrease is attributed to many of the traders taking goods to Siamese ports instead of bringing them to Tavoy.

#### *Marine.*

60 The Marine receipts for the year of report as compared with the receipts of the preceding year are as follows:—

Districts.	Years.	Amount collected.	Increase.	Decrease.
		Rs.	Rs.	Rs.
Amherst ... ..	1868-69 ...	24,584	...	...
	1869-70 ...	13,716	...	10,868
Tavoy ... ..	1868-69 ...	...	...	...
	1869-70 ...	6	6	...
Mergui ... ..	1868-69 ...	541	...	...
	1869-70 ...	476	...	65
Total... ..	1868-69 ...	25,125	...	...
	1869-70 ...	14,198	...	10,927

61 The collections under this source of revenue have amounted to Rupees 14,198 (£1,419) against Rupees 25,125 (£2,512) in the previous year. The large decrease of Rupees 10,927 (£1,092) is no doubt due to the depressed state of trade during the past year, and to fewer ships having arrived in Maulmain.

*Judicial Receipts.*

62. Under this heading are included "Fines and Forfeitures," "Unclaimed property sold" and "Fees on Civil processes"; the amounts so realized during the past two years in each District are given in the subjoined table:—

Districts.	Years.	Fines & Forfeitures.			Unclaimed property sold.			Fees on Civil Processes.		
		Amount collected.	Increase.	Decrease.	Amount collected.	Increase.	Decrease.	Amount collected.	Increase.	Decrease.
		Rs.	Rs.	Rs.	Rs.	Rs.	R.	Rs.	R.	Rs.
Amherst	1868-69	20,685	..	...	842	...	...	4,861	...	...
	1869-70	15,126	...	5,559	1,063	221	...	4,860	...	1
Tavoy	1868-69	1,726	...	...	...	...	...	212	...	...
	1869-70	2,078	352	...	...	...	...	...	...	212
Mergui	1868-69	2,914	...	...	10	...	...	406	...	...
	1869-70	1,875	...	1,039	...	...	10	...	...	406
Shwè-gyeen	1868-69	2,492	...	...	...	...	...	1,159	...	...
	1869-70	3,728	1,236	...	...	...	...	220	...	939
Total	1868-69	27,817	...	...	852	...	...	6,638	...	...
	1869-70	22,807	1,588	6,598	1,063	221	10	5,080	...	1,558

63. The above are fluctuating items of revenue; no particular reason can be assigned for their increase and decrease. Fines and Forfeitures show a large decrease of Rupees 5,010 as compared with the receipts of the previous year, this chiefly occurred in the town of Maulmain where a decrease of Rupees 5,596 is shown. In Mergui there was also a decrease, but in Tavoy and Shwè-gyeen an increase. Sale of Unclaimed property increased by Rupees 211, and Fees on Civil processes decreased by Rupees 1,558. Taking the three items together, there was a net decrease during the past year of Rupees 6,357.

*Premium on Bills and Savings from Pay of Establishments.*

64. The receipts under this head are shown in the form below for the past two years:—

Districts.	Years.	Premium on Bills.			Savings from pay of Establishments.		
		Amount.	Increase.	Decrease.	Amount.	Increase.	Decrease.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Amherst... ..	1868-69	...	...	...	...	...	...
	1869-70	...	...	...	...	...	...
Tavoy ... ..	1868-69	...	...	...	...	...	...
	1869-70	...	...	...	...	...	...
Mergui ... ..	1868-69	176	...	...	...	...	...
	1869-70	141	...	35	...	...	...
Shwè-gyeen ...	1868-69	...	...	...	142	...	...
	1869-70	...	...	...	307	165	...
Total... ..	1868-69	176	...	...	142	...	...
	1869-70	141	...	35	307	165	...

65. There was a slight decrease of Rupees 35 in the Mergui District, for Premium on money orders, and an increase of Rupees 165 in the Shwè-gyeen District, from Savings from pay of establishments. This system has been done away with, no savings were made in other Districts of this Division during the past year.

*Postage Stamps.*

66. The collections on account of Postage Stamps for 1868-69 and 1869-70, in each District were as follows:—

Districts.	Years.	Amount.	Increase.	Decrease.
		Rs.	Rs.	Rs.
Amherst	1868-69	14,334	.....	.....
	1869-70	23,603	9,269	.....
Tavoy	1868-69	265	.....	.....
	1869-70	690	425	.....
Mergui	1868-69	272	.....	.....
	1869-70	518	246	.....
Shwe-gyeen	1868-69	792	.....	.....
	1869-70	2,319	1,527	.....
Total	1868-69	15,663	.....	.....
	1869-70	27,130	11,467	.....

67. There was a general increase throughout the Division in this item of revenue amounting to Rupees 11,467 (£1,146), principally due to the sale of Telegraph Stamps (included in this revenue.) These were first introduced during the year of report for the purpose of pre-paying telegraph messages by stamps instead of in money as obtained formerly.

*Stamps in Civil Suits, Law papers, &c.*

68. Under this heading the amount realized for the past two years is shown below:—

Districts.	Years.	Amount.	Increase.	Decrease.
		Rs.	Rs.	Rs.
Amherst ... ..	1868-69	88,477	.....	.....
	1869-70	99,753	11,276	.....
Tavoy... ..	1868-69	6,805	.....	.....
	1869-70	8,368	1,563	.....
Mergui ... ..	1868-69	6,000	.....	.....
	1869-70	5,890	.....	110
Shwè-gyeen ...	1868-69	10,729	.....	.....
	1869-70	16,298	5,569	.....
Total... ..	1868-69	1,12,011	.....	.....
	1869-70	1,30,309	18,298	.....

69. There was a satisfactory increase of Rupees 18,298 (£1,829) in the amount realized from the sale of Judicial and Commercial stamps during the year of review, as compared with the receipts of the previous year. The increase occurred in three Districts, but there was a slight falling off of Rupees 110, in the Mergui District. The large increase of Rupees 11,276 in the Amherst District principally arose in the town of Maulmain and is attributed to the increase of litigation, brought on chiefly by the failure of several Mercantile houses during the past year. In the Tavoy District, the increase is assigned to the same reasons as those advanced in last year's report, *viz.*, partly to a few suits of large value being instituted during the year; and partly to the closer observance by the subordinate Courts, in carrying out the provisions of the Stamp Act XVIII of 1869. The small decrease in the Mergui District is accounted for by there being less litigation during the year. In the Shwè-gyeen District on the contrary litigation increased, owing to which, as also to the enhanced rates of duty imposed

under the new Stamp Act, there was an increase during the year of report, of Rupees 5,569.

*Income Tax.*

70. The Income tax Act No. IX of 1869 came into operation on the 1st April 1869, and lasted to the end of the year under report. It was supplemented by Act XXIII of 1869, which enhanced the rates of assessment from 1 to 2½ per cent. The total revenue so realized amounted to Rupees 21,015 (£2,101) of which Rupees 7,506 (£750) more than what the Certificate tax fetched the previous year. This subject has been reported upon separately, it therefore only remains here to show in a concise form the total amounts of assessment made in each District during the past two years under each description of tax which is given in the following table:—

Districts.	Name of Tax.	Years.	Amount.	Increase.	Decrease.
			Rs.	Rs.	Rs.
Amherst ...	Certificate Tax .....	1868-69	11,743	.....	.....
	Income Tax .....	1869-70	18,847	7,104	.....
Tavoy ...	Certificate Tax .....	1868-69	680	.....	.....
	Income Tax .....	1869-70	1,027	347	.....
Mergui ...	Certificate Tax .....	1868-69	461	.....	.....
	Income Tax .....	1869-70	342	.....	119
Shwè-gyeen	Certificate Tax .....	1868-69	625	.....	.....
	Income Tax .....	1869-70	729	174	.....
Total ...	Certificate Tax .....	1868-69	13,509	.....	.....
	Income Tax .....	1869-70	21,015	7,506	.....

71. The Income tax is one of the most unpopular taxes that could have been imposed on the people of British Burma few of whom ever keep any accounts of their daily money transactions. The only accounts they can generally shew are those which on a requisition by a Collector of Income tax, they furnish from memory. These accounts are in consequence most imperfect, and the imposition of a per centage on the profits of Burmans in the shape of an Income tax, becomes a most arbitrary proceeding. The tax payer gives his profits, of course, at the lowest possible figure, and the Collector has to assess on most imperfect data. Some fifty years hence as Burmese become more civilized in regard to keeping accounts, an Income tax might be introduced and work fairly among



them, now in its working, it is most unsatisfactory, both to the Collectors who impose it, and to the people who pay it.

*Miscellaneous.*

72. The receipts under Miscellaneous items are given below :—

Districts.	Years.	Amount.	Increase.	Decrease.
		Rs.	Rs.	Rs.
Amherst... .. {	1868-69	976	.....	.....
	1869-70	1,597	621	.....
Tavoy ... .. {	1868-69	988	.....	.....
	1869-70	317	.....	671
Mergui ... .. {	1868-69	1,996	.....	.....
	1869-70	1,785	.....	211
Shwè-gyeen ... .. {	1868-69	2,654	.....	.....
	1869-70	90	.....	2,564
Total... {	1868-69	6,614	.....	.....
	1869-70	3,789	.....	2,825

73. The revenue derived under the head "Miscellaneous" is composed of the receipts of various and many items too numerous and insignificant to be detailed here. The total realizations amounted to Rupees 3,789 (£378) against Rupees 6,614 (£661) of the preceding year, or a net decrease of Rupees 2,825 (£282) during the year under review. These items fluctuate every year, consequently no special remarks can be made on them. In the Amherst District the increase of Rupees 621 is chiefly due to a large increase in Unclaimed deposits by Rupees 900, and in Marriage fees by Rupees 49. In Tavoy there was a falling off of Rupees 671, caused principally by the decrease of Rupees 229 in Revenue Court fines, and of Rupees 82 in Police receipts. No explanation has been given by the Deputy Commissioner for the decrease of Rupees 211 in the Mergui District. In the Shwè-gyeen District there was a large falling off of Rupees 2,564, which chiefly occurred in Military and Public Works receipts. No details are shown by the Deputy Commissioner, but he has mixed up a string of revenue items in a Statement embodied

in his report, some of which have already been touched upon under other heads in this report.

*Defaulters.*

74. There were altogether 26 persons committed to Gaol for non-payment of revenue, namely 8 in the Amherst District, and 18 in the Tavoy District. They were all imprisoned for periods of less than one month. In 1868-69 the number of Revenue defaulters imprisoned was 14.

*Revenue Business performed.*

75. Statement No. XI which accompanies this report shews that a large amount of Revenue business was got through in this Division during the past year. No less than 2,987 cases were filed within the year, to which must be added 58 cases which remained from the previous year, making in all a total of 3,045 cases for disposal. Of this 3,018, were disposed of within the year, leaving only 27 pending at the close of it. The 3,018 cases were disposed of in the following manner:—

By Deputy Commissioners.....	1,898
By Assistant Commissioners.....	2
By Extra Assistant Commissioners.....	804
By Thoogyees .....	314
	Total Cases 3,018

The Memorandum at foot of Statement No. XI exhibits also a considerable amount of Miscellaneous business disposed of in 1869-70.

*Local Taxes.*

76. The receipts on account of Local taxes, during the years 1868-69, and 1869-70, are as follows:—

1868-69.....	1,74,665
1869-70.....	1,72,846

Decrease Rupees 1,819

The receipts for each District are given in the undernoted Statement:—

Years.	Amherst.	Tavoy.	Mergui.	Shwe-gyeen	Total.
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1868-69	4,23,885	15,398	11,302	24,080	4,74,665
1869-70	1,23,044	15,179	11,209	23,414	1,72,846
Increase	.....	.....	.....	.....	.....
Decrease	841	219	93	666	1,819

77. The Local taxes of this Division are now divided into five different classes or designations as follows:—

- 1.—Port Funds.
- 2.—Municipal Funds.
- 3.—Town Funds.
- 4.—District Funds.
- 5.—Five per cent Cess Funds.

Town and District Funds are the two new funds, the designations of the first, second, and fifth remain as before. Town funds, comprise Bazaar, Land Sale and Rent and Dispensary funds; and District funds are composed of Cattle market and pound, Ferry, and Road and Bridge funds. It will be observed from the Statement shown below that the receipts from District and Cess funds improved during the year, while on the other hand the receipts of the Port, Municipal and Town funds fell off considerably. The increase and decrease of each fund will be fully commented upon in the Local funds' report to be submitted hereafter:—

Items.	1868-69.	1869-70.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Port Fund ... ..	49,052	36,371	.....	12,688
Municipal Fund ... ..	87,859	84,632	.....	3,227
Town Fund ... ..	13,044	12,106	.....	938
District Fund ... ..	2,216	2,972	756	.....
5 per cent Cess Fund ... ..	22,488	36,765	14,277	.....
Total ...	1,74,666	1,72,846	.....	1,820

*Services of Officers.*

78. The following shows the names and the period, during which each Officer served in the Revenue administration of this Division in the year under report:—

## AMHERST DISTRICT.

*Deputy Commissioners.*

Major A. G. Duff, from 1st April 1869, to 20th March 1870.

Lieut. Col. E. M. Ryan, from 21st to 31st March 1870.

*Assistant Commissioners.*

Mr. G. E. Barr, from 1st April to 29th October 1869.

Mr. J. Butler, from 30th October 1869 to close of year.

Mr. C. J. F. S. Forbes, from 1st April to 5th July 1869.

Mr. St. John, from 14th August 1869 to 18th February 1870.

Captain G. E. Fryer, from 1st April 1869 to 10th Jan'y. 1870,  
and again from 20th March 1870, to close of year.

## TAVOY DISTRICT.

*Deputy Commissioner.*

Lieut. Col. G. Faithfull, throughout the year.

## MERGUI DISTRICT.

*Deputy Commissioners.*

Mr. T. Shepherd, from 1st April 1869 to 13th January 1870.

Captain G. E. Fryer, from 14th January to 9th March 1870.

Captain H. R. Spearman, from 10th March 1870 to close  
of year.

## SHWE-GYEEN DISTRICT.

*Deputy Commissioners.*

Captain C. E. Watson, from 1st April to 5th December 1869.

Mr. J. C. Davis, from 6th December 1869, to close of year.

*Assistant Commissioners.*

Mr. H. Buckle, throughout the year.

Mr. A. Hough, throughout the year.

*General Remarks.*

79. In our two principal items of Revenue, Land and Capitation tax, there was during the year of report a very satisfac-

tory increase. The Land tax increased by Rs. 24,175, and the Capitation tax by Rs. 7,405, as compared with the previous year. The Fishery tax, Salt tax and Forest produce shewed also a satisfactory increase. The Revenue from Postage stamps increased by Rs. 11,467. Stamps on Civil Suits by 8,298 and Certificate or Income tax by Rs. 7,506. This however is chiefly owing to increase desired from higher and different rates imposed by Legislation. The large items of decrease are the Customs and Marine receipts. The former shews a decrease of Rs. 22,329, and the latter Rs. 10,927. This is owing as explained in the report to the dulness of trade. The items of Excise, Fines and Forfeitures, Fees in Civil processes, Premium on bills and those included under the head Miscellaneous also showed decrease; most of these items are fluctuating. The causes of decrease have been given in the body of this report.

80. I only received charge of this Division on the 19th of March 1870, after an absence of two years on sick certificate. Lieutenant Colonel Ryan, Deputy Commissioner, Amherst District, acted for me during my absence. He has reported to me on the Revenue administration of the several Districts in this Division as follows:—

#### AMHERST DISTRICT.

81. Major Duff as Deputy Commissioner conducted the duties in this District in a most satisfactory manner. The following Assistant Commissioners, Mr. G. E. Barr, Mr. J. Butler, Mr. C. J. F. S. Forbes, and Mr. St. John, were employed at different times under Major Duff, and conducted their duties with zeal and ability. Captain Fryer at Amherst has little Revenue work, what he does he gets through satisfactorily.

#### TAVOY DISTRICT.

82. At Tavoy Colonel Faithfull has conducted the duties in the Revenue department throughout the year.

#### MERGUI DISTRICT.

83. Mr. T. Shepherd was the Deputy Commissioner in the small District for the greater part of the year. Captain Fryer was in charge for two months and Captain Spearman for nearly a month. The Revenue administration of this District by these Officers has been satisfactory.



## SHWE-GYEEN DISTRICT.

84. Captain Watson was in charge of this District for eight months. He had failed to pass in the Hindustani language and had therefore to join the Royal Artillery to which he belonged. Captain Watson had been a long time in this District and had gained a thorough knowledge of it; he was a good Revenue Officer and was much liked by the people. Mr. J. C. Davis was in charge for three months and a half after Captain Watson left Shwè-Gyeen. Mr. Davis worked hard, he wants experience as a District Officer. In this District Mr. Buckle, Assistant Commissioner at Sittoung, is an active hard working lad who promise to become a good Revenue Officer. Mr. Hough in the Yoonzaleen has not so much opportunity for shewing his capacity for Revenue work. His duties are more those of a Police Officer than of a Revenue one.

85. Of the Akoon-woons or Head Burmese Revenue Officers, Colonel Ryan speaks of Moug Bwa in the Amherst District as a most excellent and trustworthy man in whom he has every confidence. He is an old man and deserving servant of Government whom I have known for many years.

86. At Shwè-Gyeen, Moug No is a good, steady, hard working man, much respected and an old Government servant.

87. At Tavoy, Moug To is a sharp intelligent man, who has been many years in his present position and is well up to his work.

88. At Mergui, Moug Shwe Bo is an old and well tried servant of Government. He is highly respected among the Burmese and gives satisfaction in the performance of his duties.

89. Colonel Ryan has reported to me very favorably of Mr. Culloden, the Head Assistant in my office, who has been most attentive to his work and given Colonel Ryan valuable assistance.

90. The following Reports and Returns are submitted with this report :—

*District Reports.*

1.—From Deputy Commissioner, Amherst District, without number and date, received 21st June 1870.