

No. III.

RETURN of Miscellaneous taxes collected in the Province of British Burma for the year 1870-71 being detail of Column 26 of Comparative Statement No. II.

Number.	ITEMS OF REVENUE.	Arakan Division.	Pegu Division.	Tenasserim Division.	Total British Burma.	
1	Fines and Forfeiture, &c... ..	1869-70	22,788	1,01,951	27,602	1,52,341
		1870-71	20,121	1,06,607	25,729	1,52,547
2	Forest Produce.. ..	1869-70	3,314	1,373	7,805	12,492
		1870-71	1,350	1,349	7,580	10,279
3	Unclaimed Property sold.. ..	1869-70	1,183	2,626	1,063	4,872
		1870-71	1,347	1,538	1,169	4,054
4	Fees on Civil and Criminal processes	1869-70	170	675	5,240	6,085
		1870-71	383	2,889	272	3,544
5	Premium on Bills	1869-70	..	254	141	395
		1870-71	..	70	127	197
6	Gains by Remittance of Coin or bullion to the Mint	1869-70	..	..	..	..
		1870-71	..	..	..	..
7	Savings from pay of Establishment	1869-70	20	365	307	692
		1870-71	19	469	135	623
8	Karen Chiefs Tribute	1869-70	..	..	2,977	2,977
		1870-71	..	..	2,977	2,977
9	All other items	1869-70	5,656	838	5,281	11,786
		1870-71	12,020	2,102	31,753	45,875
	Total....	1869-70	33,141	1,08,082	50,416	1,91,639
		1870-71	35,240	1,15,114	69,742	2,19,096

No. IV.

STATEMENT shewing Revenue Remissions recommended for 1870-71 (omitting fractions).

TAXES.	Arakan.	Pegu.	Tenasserim.	Total British Burma.
<i>Land Tax.</i>				
Inundation	379	6,930	8,042	} 38,699
Drought .. ..	..	10,529	112	
Other Causes	498	10,037	2,182	
Total Land Tax....	877	27,496	10,336	
Capitation Tax	1,947	5,182	3,127	10,256
Land Assessment in towns in lieu of Capitation	2,115	839	253	3,227
Fisheries, Sea and Inland .. ..	..	2,572	1,879	4,451
Income Tax	10	3,404	12,056	15,560
Salt Tax .. ..	..	..	..	26
Excise .. ..	..	8,132	..	8,132
Karen Chief's Tribute .. ..	..	..	100	100
Hill Tracts.. ..	13	..	..	13
Total....	4,962	47,725	27,777	80,464

REPORT
ON THE
REVENUE ADMINISTRATION,
FOR 1870-71.

ARAKAN DIVISION.

From Colonel J. F. J. STEVENSON, Commissioner of Arakan, to the Secretary to the Chief Commissioner of British Burma, Rangoon, Foreign Department, Revenue, No. 56, dated Akyab, the 6th September 1871.

SIR,—I have the honor to submit for the information of the Chief Commissioner of British Burma my Revenue Report of the Arakan Division for the year 1870-71, with Returns Nos. 1 to 14.

2. This Statement is a comparative return shewing the amount of demand of the Imperial Revenue of the several districts of this division for the years 1869-70 and 1870-71.

Land Revenue.

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

4. The following Statement shows the area of paddy land paying revenue, and the amount of demand thereon for the past two years :—

Columns 2 and 3, Paddy Land.

Area of Paddy Land.

	1869-70.	1870-71.	Increase.	Decrease.
	Acres.	Acres.	Acres.	Acres.
Akyab	248,059	250,849	2,790	...
North Arakan	44	56	12	...
Ramree	70,445	71,076	631	...
Sandoway	25,763	26,063	300	...
Total...	344,311	348,044	3,733	...

Revenue Demand.

	1869-70.	1870-71.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab	4,88,036	4,96,317	8,281	...
North Arakan	31	42	11	...
Ramree	1,01,318	1,03,104	1,786	...
Sandoway	37,203	37,688	485	...
Total...	6,26,588	6,37,151	10,563	...
£...	62,658	63,715	1,056	...

Shewing a total increase in the area of 3,733 acres, and in the revenue demand of Rs. 10,563 (£1,056) during the year of report.

5. The above includes land left fallow which pays revenue at the rate of 2 annas per acre.

6. The increase and decrease in the actually cultivated area of rice land in the four districts for the two years 1869-70 and 1870-71, are then as follows :—

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

The figures are as follows:—

Akyab	...	...	...	4,767
North Arakan	...	...	...	14
Ramree	...	...	...	1,220
Sandoway	...	...	...	294
<u>Total...</u>				<u>6,295</u>

8. The area of garden land taxed and the amount of demand thereon for the past two years is shewn below:—

Columns 4 and 5, Garden Land.

Area of Garden Land.

	1869-70.	1870-71.	Increase.	Decrease.
	Acres.	Acres.	Acres.	Acres.
Akyab	17,471	17,423	...	48
North Arakan	31	34	3	...
Ramree	4,960	5,052	92	...
Sandoway	2,860	2,900	40	...
Total...	25,322	25,409	87	...

Revenue Demand.

	1869-70.	1870-71.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab	35,969	35,836	...	133
North Arakan	63	69	6	...
Ramree	7,370	7,499	129	...
Sandoway	4,745	4,798	53	...
Total...	48,147	48,202	55	...
£...	4,814	4,820	5	...

9. In the whole division there has been an increase of 87 acres with a revenue of Rs. 55.

10. The following memorandum exhibits the area of land under miscellaneous cultivation and the amount of revenue demand thereon for the year 1869-70 and 1870-71.

Columns 6 and 7, Land under miscellaneous cultivation.

Area of Miscellaneous Cultivation.

	1869-70.	1870-71.	Increase.	Decrease.
	Acres.	Acres.	Acres.	Acres.
Akyab	3,991	4,035	44	...
North Arakan	10	13	3	...
Ramree	4,086	4,261	175	...
Sandoway	3,767	3,732	...	35
Total...	11,854	12,041	187	...

Revenue Demand.

	1869-70.	1870-71.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab	8,096	8,199	103	...
North Arakan	20	26	6	...
Ramree	5,975	6,235	260	...
Sandoway	5,893	5,847	...	46
Total...	19,984	20,307	323	...
£...	1,998	2,030	32	...

11. From the above it will be observed that there was an increase of 187 acres, with a corresponding increase in the revenue demand of Rs. 323 during the year of report.

12. The subjoined statement gives the extent of cultivation of Toungyas and the amount of revenue demand thereon during the two years.

Columns 8 to 10, Toungya cultivation.

Toungya Cultivators.

	1869-70.	1870-71.	Increase.	Decrease.
	Number.	Number.	Number.	Number.
Akyab ...	3,124	3,718	594	...
North Arakan ...	570	565	...	5
Ramree ...	2,305	2,326	21	...
Sandoway ...	970	994	24	...
Total...	6,969	7,603	634	...

Area.

	1869-70.	1870-71.	Increase.	Decrease.
	Acres.	Acres.	Acres.	Acres.
Akyab ...	7,707	8,974	1,267	...
North Arakan ...	1,140	1,130	...	10
Ramree ...	5,687	5,853	166	...
Sandoway ...	4,228	4,273	45	...
Total...	18,762	20,230	1,468	...

Revenue Demand.

	1869-70.	1870-71.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab ...	3,488	4,102	614	...
North Arakan ...	570	565	...	5
Ramree ...	2,574	2,626	52	...
Sandoway ...	1,542	1,565	23	...
Total...	8,174	8,858	684	...
£...	817	885	68	...

13. I subjoin a tabular statement shewing more in detail the area of this cultivation, noting that the measured area is shewn separately from the estimated area, which is taken at 2 acres per each cutter according to the rules:—

Note.—The Deputy Commissioner Ramree has calculated this at 4 acres per man in his Report, but I have adopted the uniform rate of 2 acres for all districts.

	Akyab.		North Arakan.		Ramree.		Sandoway.		Total.	
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
1869-70.										
Estimated at 2 acres per Cutter ...	6,248	3,124	1,140	570	4,610	2,305	1,940	970	13,938	6,969
Measured ...	1,459	364	...	...	1,077	269	2,288	572	4,824	1,205
Total exhibited ...	7,707	3,488	1,140	570	5,687	2,574	4,228	1,542	18,762	8,174
£ ...	...	348	...	57	...	257	...	154	...	817
1870-71.										
Estimated at 2 acres per Cutter ...	7,436	3,718	1,130	565	4,652	2,326	1,988	994	15,206	7,603
Measured ...	1,538	384	...	...	1,201	300	2,285	571	5,024	1,255
Total exhibited ...	8,974	4,102	1,130	565	5,853	2,626	4,273	1,565	20,230	8,858
£ ...	...	410	...	56	...	262	...	156	...	885

14. The following tabular statement exhibits the area of grant lands paying revenue and the amount of the demand thereon during the past two years.

Columns 11 and 12, Grant Lands.

Area of Grant Lands.

	1869-70.	1870-71.	Increase.	Decrease.
	Acres.	Acres.	Acres.	Acres.
Akyab ...	6,983	5,619	...	1,364
North Arakan ...	...	...	...	...
Ramree ...	829	829	...	...
Sandoway ...	...	...	...	...
Total...	7,812	6,448	...	1,364

Revenue Demand.

	1869-70.	1870-71.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab	9,598	7,118	...	2,480
North Arakan	1,118	1,044	...	74
Ramree ... ..	...	...	...	...
Sandoway ... ..	...	...	...	...
Total...	10,716	8,162	...	2,554
£...	1,071	816	...	255

15. From this it will be observed that in the Akyab district the acreage has fallen off owing to grants being resumed or resigned, from 6,983 to 5,619 acres, and the revenue demand has consequently decreased from Rs. 9,598 to Rs. 7,118. In the Ramree district the acreage remains the same, while the demand has decreased by Rs. 74 consequent on the Pyin Phyoo Maw grant having lapsed by effluxion of time and become taxable at the same rate as other land in its vicinity.

16. In North Arakan and Sandoway there are no grants paying revenue.

17. The statement given below shews the total area of land in the division paying revenue during the years 1869-70 and 1870-71, and the amount of revenue demand thereon:—

Total Area.

	1869 70.	1870-71.	Increase.	Decrease.
	Acres.	Acres.	Acres.	Acres.
Akyab	284,211	286,900	2,689	...
North Arakan	1,225	1,233	8	...
Ramree	86,007	87,071	1,064	...
Sandoway	36,618	36,968	350	...
Total...	408,061	412,172	4,111	...

Total Revenue Demand.

	1869-70.	1870-71.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab ...	5,45,187	5,51,572	6,385	...
North Arakan ...	684	702	18	...
Ramree ...	1,18,355	1,20,508	2,153	...
Sandoway ...	49,383	49,898	515	...
Total...	7,13,609	7,22,680	9,071	...
£...	71,360	72,268	907	...

18. From the above it will be found that for the year under review cultivation has been extended by 4,111 acres and that there is an increase of revenue demand to the amount of Rs. 9,071 (£907).

19. The rates of land tax in each district of this division during the past year are given in detail in Statement No. III.

20. I have now some remarks to make upon the foregoing details of this department of the Revenue.

21. The general result it is clear is very satisfactory. In Akyab we find that an immunity from cattle murrain which for so long has afflicted Arakan, and from epidemic disease which in 1869 desolated this district, has been followed by a spirited extension of cultivation and prompt payments of Government taxes without coercion, which surely indicate the general prosperity of the people.

22. The disastrous effects of the terrible Cyclone of 13th November 1868 have indeed not yet been fully overcome, but the extent to which the cultivators have rallied and recovered from a condition of such wide-spread ruin is really surprising, and fully justify the remarks made upon the character of the people of Arakan in my printed Report upon that hurricane, which I quote below for reader reference :—

“The Arakanese, like all the great Burman race, are an enduring people and not given to complaining of their troubles. The distress which must have resulted from a loss of cattle from disease, now approaching 80,000 head in the Akyab District alone since 1st January 1867, has been borne with remarkable fortitude. They have great self-reliance and what is commonly called a proper pride.”

23. The Deputy Commissioner of the district has some appropriate remarks of the same kind, from which I extract the following:—

“It is satisfactory to be enabled to show so fair an increase in acreage fully cultivated as 3,389 acres in one season, exclusive of 1,391 acres taken over from grants for which credit is not taken.

“This added to an increase of 4,390 acres shewn as the increase of 1869-70 over the official year 1868-69, gives a total increase in acreage in two years of fully cultivated paddy land amounting to 7,779 acres; but such good results must be qualified by the fact that in the year 1868-69 the returns showed a decrease in acreage of paddy land amounting to 14,810 acres, from which deducting 7,779 acres, increase in two years, it will be seen that the losses caused by the Cyclone have not yet been repaired by 7,031 acres.”

24. The Deputy Commissioner's suggestions also as to the advisability of, if not, the necessity of aiding poor cultivators and immigrants with advances of money for plough cattle, are deserving of attention.

This subject I beg to say has been fully discussed in my Report No. 30, dated 26th June 1870, upon the subject of *takavi* advances, referred by the Government of India in its letter Home Department No. 2705, dated 2nd June 1870.
Revenue

25. The next topic in my report is—

Fisheries.

26. The following statement exhibits the receipts on account of the tax on fishing nets during 1869-70 and 1870-71:—

Column 15, Fisheries.

	1869-70.	1870-71.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab ...	5,071	7,515	2,444	...
North Arakan ...	...	...	...	...
Ramree ...	3,328	3,865	537	...
Sandoway ...	1,468	1,529	61	...
Total...	9,867	12,909	3,042	...
£...	986	1,290	304	...

from which it will be observed that there was an increase throughout the division during the year of report.

27. This is I think particularly satisfactory, and is still I think only the commencement of an improvement in this important branch of the Government Revenue, which I have been able to introduce this year with the aid of Mr. Ireland.

28. It had long been a subject of remark that the revenue from fisheries or rather net taxation was obviously altogether incommensurate with the extensive sea and river-fishing going on all over Arakan.

29. I took the subject up when I first came here, and eventually nearly two years ago entrusted to Mr. Ireland the task of revising our tax rates. This has been done cautiously and not with one emendation only of the former rules. The result is that we have an improved revenue of Rs. 12,909 this year in Arakan, of which Rs. 7,515 belong to the Akyab District alone.

Salt Excise Duty.

30. The table given below exhibits the receipts on account of the salt tax during the past two years :—

Column 16, Salt Tax.

	1869-70.	1870-71.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab ...	990	888	...	102
North Arakan ...	...	...	...	...
Ramree ...	18,484	7,158	...	11,326
Sandoway ...	685	963	278	...
Total...	20,159	9,009	...	11,150
£...	2,015	900	...	1,115

31. It will be observed that during the year of report the largest decrease under this head was in the Ramree district. There was also a slight decrease in the Akyab district and a trifling increase in the Sandoway district. The net decrease was as above shown Rs. 11,150 (£1,115.)

32. I am of opinion that this tax is collected with tolerable fairness; but as we have no separate revenue establishment for this purpose,—as the country is very extensive in square mileage, as Thoogyees only collect the tax,—I cannot but admit that the Government may be defrauded of its dues to a considerable amount of this tax.

33. The subject has lately had my particular attention, and at my special request the Deputy Commissioner, Ramree, has entered very fully into it, as will be seen from the following extract paragraph 20 from his report.

“The revenue levied on salt during the past two years is as follows:—

“In 1869-70, Rs. 18,484, £1,848-8, on 36,968 Pots.

“ „ 1870-71, „ 7,158-8 „ 715-17 „ 14,317 „

“Showing a decrease Rs. 11,325-8 £1,132-11 on 22,651 Pots, this decrease is owing to a great falling off in demand for Salt exports to the districts of Rangoon, Bassein and Akyab.

“The fact is that the export of salt from the district decreased from 75,768 maunds in 1869-70 to 38,186 maunds in 1870-71.

The following return shows the annual exports for the last seven years:—

Years.	Revenue.	EXPORTED TO				
		Rangoon.	Bassein.	Akyab.	Sandoway.	Total.
	Rs.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.
1864-65	18,483	...	12,968	31,730	1,120	45,818
1865-66	4,492-8	...	8,905	40,987	550	50,442
1866-67	14,608	3,529	16,800	36,219	200	56,748
1867-68	19,650	7,488	29,887	45,248	...	82,623
1868-69	23,975	14,687	55,364	20,365	580	90,936
1869-70	18,484	1,210	27,020	43,458	1,080	75,768
1870-71	7,158-8	700	1,760	35,296	430	38,186
Total	1,06,851	27,014	152,644	256,303	3,960	440,521

“ From the above return it appears that the quantity exported increased annually from 45,818 maunds in 1864-65 to 90,936 maunds in 1868-69. It then fell in 1869-70 to 75,768 maunds and in 1870-71 to 38,186 maunds.

“ Apparently the salt manufactured in this district is no longer able to compete outside of the district with foreign salt.

“ The following table shows the quantity manufactured, exported and left for consumption in the district during the past seven years, also the average annual quantity manufactured exported and left for consumption per head of population :—

Years.	1	2	3	4	5	6
	No. of Poles employed in the manufacture.	Quantity produced in maunds allowing 3 maunds per pole.	Quantity Exported.	Balance remaining for Home consumption in lbs.	Population.	Quantity per head for population in lbs.
1864-65 ...	33,966	110,898	45,818	5206,400	126,604	41
1865-66 ...	8,985	26,955	50,442	...	128,269	...
1866-67 ...	29,216	87,648	56,748	2,472,000	129,094	19
1867-68 ...	39,300	117,900	82,623	2,822,160	125,519	22
1868-69 ...	47,950	143,850	90,936	4,233,120	127,239	33
1869-70 ...	36,968	110,904	75,768	2,810,880	129,118	21
1870-71 ...	14,317	42,951	38,186	381,200	129,284	2
Total...	213,702	641,106	440,521	16,046,800	895,127	...
Annual average...	30,528	91,586	62,931	2,292,400	127,875	17

“ From the above return it appears that during the past seven years the average quantity manufactured annually has been 91,586 maunds, of which 62,931 maunds were annually exported, leaving an annual balance of 28,655 maunds, or 2,292,400 lbs., for Home consumption. The average annual population during these seven years has been 127,875 souls, so that the quantity left for Home consumption has been about 17 lbs. per head, which is considerably more than the quantity actually required for consumption. Although therefore there was only a small quantity of salt manufactured in 1870-71, as compared with previous years, and nearly the whole of that was exported, there must still be

“ a considerable quantity of manufactured salt in the district, as it is almost impossible that the people can have consumed annually as much as 17 lbs. per head, even allowing for a considerable quantity used for curing fish. There is therefore nothing extraordinary in the great decrease in the quantity manufactured in the district during the past year as compared with that of the previous year. The salt manufacturers finding that they still had a large quantity of salt remaining in their hands from the manufacture of previous years, and that there was a great decrease in the demand for export to other districts, simply made as much salt as they considered would be necessary to meet this decreased demand.”

34. A decrease of £1,115 in an aggregate of £2,000 is considerable, but I know from personal enquiry on the spot that there were large stocks remaining over from 1868-69 last year, and that fishing was generally not so productive as usual.

Forest Produce.

35. The following memorandum gives the receipts on this account during the past two years:—

	1869-70.	1870-71.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab ...	...	8	8	...
North Arakan ...	...	...	...	...
Ramree ...	106	15	...	91
Sandoway ...	...	...	...	...
Total...	106	23	...	83
£...	10	2	...	8

showing a falling-off of Rs. 83 (£8) during the year under review.

House Tax.

36. The following table shows the incidence of the house tax in lieu of capitation tax levied under Act 35 of 1852 in the towns of

Columns 18 and 19, House Tax.

Akyab and Kyouk-Phyoo, and the demand for the same during the years 1869-70 and 1870-71 :—

Number of Persons Taxed.

	1869-70.	1870-71.	Increase.	Decrease.
Akyab ...	3,934	6,941	7	...
Kyouk-Phyoo ...	626	605	...	21
Total...	4,560	4,546	...	14

Demand.

	1869-70.	1870-71.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab ...	10,583	10,899	316	...
Kyouk-Phyoo ...	1,813	1,800	...	13
Total...	12,396	12,699	303	...
£...	1,239	1,269	30	...

exhibiting an increase of Rs. 303 (£30) during the year of report.

37. This too is a very insignificant and indeed unduly small item in our accounts.

This tax, as I have over and over again advocated, is ridiculously low, if we consider only other similar towns, such as Prome and Bassein, to say nothing of Rangoon.

38. The table given below exhibits the incidence of the capitation tax during the past two years :—

Columns 20 and 21, Capitation Tax.

Number of Persons taxed.

	1869-70.	1870-71.	Increase.	Decrease.
Akyab ...	65,469	66,039	570	...
North Arakan ...	706	646	...	60
Ramree ...	30,647	30,925	278	...
Sandoway ...	11,617	11,949	332	...
Total...	108,439	109,559	1,180	...

Demand.

	1869-70.	1870-71.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab ...	2,61,889	2,65,346	3,457	...
North Arakan ...	2,610	2,359	...	251
Ramree ...	1,26,565	1,28,912	2,347	...
Sandoway ...	41,105	42,396	1,291	...
Total...	4,32,169	4,39,013	6,844	...
£...	43,216	43,901	684	...

39. There is an increase of 1,180 payers, 109,559 paying tax this year against 108,439, in the last year. The increase is spread over all the districts except in the Hill Tracts. There was an increase of Rs. 6,844 (£684) in the demand of the year.

40. The result is an increase of 1·32 per cent. in Akyab, 1·86 in Ramree, and 3·14 in Sandoway.

41. The causes are very fully detailed in the district reports, and I think call for no special comment from me. It is obvious that the collection is strictly supervised in all the districts, but the results at first sight hardly appear satisfactory, *viz.*, about £700 upon £43,000. This is hardly such a per centage as we are accustomed to look for in Burma; but when we consider the abatements for income tax, we have I think no reason to complain.

42. Customs, Excise, &c., are the next head of account (Column 22). This head includes the following items:—

Column 22. Miscellaneous Collections.

- 1.—Abkaree, including net profit on the sale of opium.
- 2.—Sea Customs, including fines, confiscation, &c.
- 3.—Inland frontier do. do. do.
- 4.—Forests, timber revenue and proceeds of unclaimed timber, &c.
- 5.—Fines, forfeitures, &c.
- 6.—Unclaimed property sold.
- 7.—Fees on civil and criminal process.
- 8.—Premium on bills.

- 9.—Gains on remittance of Coin or Bullion to the Mint.
- 10.—Savings from pay of Establishment.
- 11.—Marine receipts credited to Government.
- 12.—Miscellaneous.
- 13.—Karen Chief's Tribute.
- 14.—Postage Stamps.
- 15.—Stamps in Civil Suits, Law Papers, &c.
- 16.—Income Tax.

which will all be reviewed separately in their proper places under Statement No. II.

43. The following statement gives the collections in the division during the past two years :—

	1869-70.	1870-71.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab ...	4,96,081	8,72,240	3,76,159	...
North Arakan ...	422	760	338	...
Ramree ...	48,125	49,022	897	...
Sandoway ...	22,083	20,658	...	1,425
Total...	5,66,711	9,42,680	3,75,969	...
£...	56,671	94,268	37,596	...

44. There is an increase of Rs. 3,75,969 (£37,596) which is very satisfactory.

45. The grand total of revenue demand in this division during the past two years is given below :—

Column 23, Grand Total Revenue.

	1869-70.	1870-71.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab ...	13,19,801	17,08,468	3,88,667	...
North Arakan ...	3,716	3,821	105	...
Ramree ...	3,16,776	3,11,280	...	5,496
Sandoway ...	1,14,724	1,15,444	720	...
Total...	17,55,017	21,39,013	3,83,996	...
£...	1,75,501	2,13,901	38,399	...

showing an increase of Rs. 3,83,996 (£38,399), or nearly four lakhs of Rupees.

The total sum is high for Arakan and arises from a satisfactory increase in the ordinary sources of revenue and not from any extraordinary receipts.

46. This column shows the commission paid during the two years to Thoogyees for collecting revenue. There is a total decrease of Rs. 148 during the year of report.

Column 24, Commission paid.

47. The details of both years are exhibited in the following statement:—

	1869-70.	1870-71.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab	75,696	75,950	254	...
North Arakan	330	269	...	61
Ramree	25,859	25,433	...	426
Sandoway	8,973	9,058	85	...
Total...	1,10,858	1,10,710	...	148
£...	11,035	11,071	...	14

48. The amount recommended for remission in this division during the past year is contrasted with that in the preceding year in the following statement:—

Column 25, Remissions.

	1869-70.	1870-71.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab	3,858	4,010	152	...
North Arakan	16	21	5	...
Ramree	640	556	...	84
Sandoway	58	375	317	...
Total...	4,572	4,962	390	...
£...	457	496	39	...

showing an increase of Rs. 390 during the year of review. The reason for remissions are fully detailed in Statement IX.

49. The figures under this head, like those for commission in the preceding head, speak for themselves.

50. The following statement exhibits the total amount of demand and collections in the several districts at the close of the two past years and at the close of the ensuing quarter of the year following :—

	Year.	Demand.	Collections up to close of year.	Collections up to close of ensuing quarter.	Balance.	Recommended for remission.	Net Balance remaining uncollected.	REMARKS.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Akyab	1869-70	13,19,801	12,71,428	13,15,436	4,365	3,858	507	Collected since.
	1870-71	17,08,468	16,84,078	17,03,656	4,820	4,010	810	Do.
North Arakan	1869-70	3,716	3,278	3,584	113	16	97	Do.
	1870-71	3,821	3,800	3,800	21	21	...	
Ramree	1869-70	3,16,776	3,03,110	3,16,136	640	640	...	
	1870-71	3,11,280	3,07,165	3,10,433	846	556	290	Rs. 271 collected since, the remaining Rs. 19 are in course of realization.
Sandoway	1869-70	1,14,724	1,14,584	1,14,584	58	...	58	
	1870-71	1,15,444	1,13,449	1,15,069	375	375	...	
Total...	1869-70	17,55,017	16,92,482	17,49,822	5,176	4,514	662	
	1870-71	21,39,013	21,08,492	21,32,958	6,062	4,962	1,100	

51. I think these results are very creditable to all the officers concerned, especially considering that where the revenue is large the difficulties of collection are generally more than ordinary.

52. I have now to take up Statement No. II which contains 17 headings in the first portion.

53. The first head is that of Abkaree. The following were the gross receipts of the year of report compared with the preceding :—

	1869-70.	1870-71.
	Rs.	Rs.
Akyab	90,894	86,653
North Arakan	60	20
Ramree	28,695	29,072
Sandoway	12,765	13,145
Total...	1,32,414	1,28,890
£...	13,241	12,889

54. Out of the above the sums shown below, being receipts from wholesale and retail licenses for sale of liquor in towns, have been excluded from the Imperial statement and shown to the credit of the several Municipal Funds.

	1869-70.	1870-71.
	Rs.	Rs.
Akyab... ..	4,500	3,500
North Arakan ... ..	...	...
Ramree	400	400
Sandoway	200	...
Total...	5,100	3,900
£...	510	390

55. The amounts given in the following table exhibits consequently the Imperial receipts which have been shown under the head of Abkaree in Statement II for the last two years:—

	1869-70.	1870-71.
	Rs.	Rs.
Akyab... ..	86,394	83,153
North Arakan	60	20
Ramree	28,295	28,672
Sandoway	12,565	13,145
£ Total...	1,27,314	1,25,010
£...	12,731	12,501

56. I introduce here some extracts from my Excise report for 1870-71 No. 40, dated the 22nd July last, paragraphs 2 to 28.

“ 2. It will be noted from columns 3 and 4 that the gross collections amounted to Rs. 1,51,946 (£15,194), showing a decrease of Rs. 2,117 (£211) as compared with the gross receipts of the previous year, viz., Rs. 1,51,063 (£15,106): the in-

Statement No. 1.

“ crease and decrease under the several heads in each district are exhibited in column 16.

“ 3. Under the charges including the cost of opium, columns 6 and 7, there is an increase of Rs. 1,393 (£139), consequent on larger sales of the drug in 1870-71.

“ 4. The following statement shows the quantity of opium sold in the several districts during the past year, compared with that in the preceding year, as well as the cost of the same.

	Akyab.	Ramree.	Sandoway.
1869-70. Quantity sold in Seers ...	1,560	1,026	400
Cost Rs. 7-4 per Seer ...	11,310	7,438-8	2,900
1870-71. Quantity sold in Seers ...	1,710	1,050	420
Cost Rs. 7-4 per Seer ...	12,397-8	7,612-8	3,045

“ 5. The per centage of charges in columns 10 and 11, respectively, 0-0-3-92 and 0-0-2-01, exhibit a decrease in the year of report.

“ 6. The net revenue (columns 12 and 13) is thus shown :—

	Rs.	A.	P.	£.	S.	D.
1869-70	1,32,387	8	...	13,238	...	...
1870-71	1,28,877	8	...	12,887	...	...
Decrease...	3,510	...	...	351	...	...

“ 7. The net increase and decrease in each district in the year under review exhibited in columns 14 and 15 are given below :—

	Increase.			Decrease.		
Akyab ... ..	...	...	...	4,227	...	...
North Arakan ... ..	...	...	...	40	...	...
Ramree	377	...	...	...	...	...
Sandoway	380	...	...	...	...	...
Net decrease...	...	...	...	3,510	...	...

“ 8. The revenue exclusive of opium for the year 1870-71
 Statement No. 2. “ exhibits a falling-off of Rs. 9,013
 “ (£901) compared with those of the
 “ preceding as shown below :—

	1869-70.	1870-71.
Column 2. Retail of Imported Liquors ...	4,200	2,400
” 4. Retail of Country Spirits ...	3,100	2,900
” 6. Retail of Gunja ...	4,580	5,300
” 7. Wholesale of Imported Liquor ...	900	1,500
” 10. Country Spirits ...	3,000	3,000
” 11. Retail of fermented Tari ...	40,329	31,896
Total...	56,109	47,096
£...	5,610	4,709

“ 9. This statement shows the comparative collections on
 Statement No. 3. “ country spirits, and in comparison
 “ with the previous year, a decrease
 “ of Rs. 200 as noted below :—

Average of 5 years preceding ...	4,800
Collections in 1869-70 ...	6,100
Collections in 1870-71 ...	5,900

“ 10. There were spirit farms at Akyab, Kyouk-Phyoo,
 “ and Sandoway, one in each town, the liquor being sup-
 “ plied from the Akyab Distillery. The following sums were
 “ received as license fees :—

Akyab ...	2,350	...	...
Ramree ...	400	...	...
Sandoway ...	150	...	...
Rs...	2,900	...	...
£...	290	...	...

“ The distillery has been rented for Rs. 3,000 (£300) ;
 “ there is neither excise duty nor distillery fee on the
 “ spirits distilled.

“ 11. There was a decrease of Rs. 50 in the spirit farm
 “ of Akyab, and of Rs. 150 in that of Sandoway.

“ 12. This statement shows a falling-off of Rs. 1,200 (£120)
 Statement No. 5. during the year, as detailed below :—

	AKYAB.			RAMREE.			SANDOWAY.					
	No.	1869-70.	No.	1870-71.	No.	1869-70.	No.	1870-71.	No.	1869-70.	No.	1870-71.
Retail	6	2,400	2	800	1	400	1	400	1	200		
Wholesale	3	900	5	1,500								
Tavern	3	1,200	3	1,200								
Total	12	4,500	10	3,500	1	400	1	400	1	200		

“ 13. The rates of fees for licenses remained unaltered during the past year. There was a falling-off in the number of retail licenses in Akyab town, but an increase in the wholesale. The Deputy Commissioner of Akyab explains regarding the latter that it is purely accidental, and it does not clearly indicate any permanent tendency to increase, one of the wholesale licenses having been taken by a Chetty to enable him to dispose of a quantity of liquor which was thrown on his hands by a debtor in payment of a debt.

“ 14. There has been a falling-off in the number of retail licenses, which the Deputy Commissioner accounts for partially by scarcity of money and partially to lax supervision by the Police. The Magistrate's attention will be drawn to the subject.

“ 15. Mr. Ireland states also that tavern license holders are in the habit of selling to natives and thus discouraging the taking of retail licenses. This will be pointed out to the Magistrate and it is hoped there will be no cause of complaint during the current year.

“ 16. The collections on account of Tari, Statement No. 7, are here shown, and exhibit a decrease of Rs. 8,433 (£843) in the year of report, and of Rs. 4,959-8 (£495) compared with the average of the 5 previous years.

	Rs.
Average of 5 years preceding	...36,885-8
In 1869-70	...40,329
In 1870-71	...31,896

“ are here shown, and exhibit a decrease of Rs. 8,433 (£843) in the year

“ 17. In the district of Akyab the decrease amounts to Rs. 7,963; of this, Rs. 4,145 were in the farm in the town of Akyab, consequent on the scarcity and dearness of toddy, owing to the destruction of dhunnee trees in the Cyclone of 1868. The remaining decrease in the Akyab district is owing to a re-distribution of shops for retail of tari in the interior.

“ 18. There was a decrease of Rs. 40 in the Hill Tracts of Northern Arakan and of Rs. 25 in the Ramree district, which does not appear to call for any remark.

“ 19. There was a decrease of Rs. 405 in the Sandoway district, attributed by the Deputy Commissioner to loss sustained by sellers consequent on the scarcity of money caused by the low price of paddy.

“ 20. The comparative statement of collections on Gunja
Statement No. 8. “ shows an increase of Rs. 720 (£72)
“ in the year of report. There is one
“ farm with one shop at Akyab and one license holder in
“ the Naaf Township. The farmer paid Rs. 5,000 for the
“ privilege, and the license holder paid Rs. 300. It is noted
“ by the Deputy Commissioner that Rs. 1,586 were refunded
“ to the farmer on account of the excise duty levied in Chit-
“ tagong which placed him at a disadvantage.

“ 21. The sale of Gunja is strictly prohibited in the dis-
“ tricts of Ramree and Sandoway and should continue so.

“ 22. The comparative statement of collections on Opium
Statement No. 12. “ shows an increase of Rupees
“ 5,583-8 (£558) in the net pro-
“ fits for the year 1870-71.

“ 23. There were farms at Akyab, Kyouk-Phyoo, Ramree
“ and Sandoway. The farms are allowed to have only one
“ shop a piece for the vend of the drug. They are also re-
“ quired to purchase their Opium from Government at the
“ rate of Rs. 24 per seer, the same as in 1869-70.

“ 24. There was a licensed vendor, at the Naaf who has
“ been permitted to sell the drug in 3 shops with a view to
“ check smuggling from the Chittagong District. He is al-
“ lowed to purchase his Opium from the Treasury at the rate
“ of Rs. 20 per seer, and paid Rs. 300 for his license.
“ The licensed shops are in different places and the vendor
“ is presumably able to sell the drug at about the same rate
“ as in the Chittagong District, where the Government opium
“ is to be obtained at Rs. 22 per seer.

“ 25. The farms realized the following sums :—

Akyab	...	...	...	19,000
Ramree	...	...	...	7,850
Sandoway	...	...	...	4,000
			Total...	30,850
			Naaf License Fee Rs...	300
			Rs...	31,150
			£...	3,115

“ 26. The following statement exhibits the quantity of
“ Opium sold from the several Treasuries during the past
“ year and the gross proceeds of the same :—

	Seers.		Rs.	A.	P.
□ Akyab Town Farmer ...	1,080	@ 24/	25,920	...	...
Naaf License holder ...	630	„ 20/	12,600	...	...
Ramree Farmer ...	1,050	„ 24/	25,200	...	...
Sandoway do ...	420	„ 24/	10,080	...	...
Total...	3,180	...	73,800	...	...
£...	...	...	7,380	...	...

“ which added to the rent paid for the farms, *viz.*, Rs. 31,150
“ (£3,115), gives an aggregate of Rs. 1,04,950 (£10,495) as
“ the gross proceeds.

“ 27. The net profits on opium in the year amounted as
“ shown in column 7 to Rs. 81,895 (£8,189) against Rupees
“ 76,305-8 (£7,630) similarly realized in the previous year,
“ giving an increase of Rs. 583-8 (£58).

“ 28. There is an increase in the quantity of opium sold
“ at the Naaf; and as the restriction to the quantity allowed
“ to be sold by the licensed vendor has now been removed
“ (*vide* Chief Commissioner's letter No. 65-2 of the 21st Feb-
“ ruary 1871), it is hoped that the smuggling of the drug
“ from Chittagong will cease.”

Heading 2, Sea Customs. 57. Sea Customs (No. 2) exhibit
as follows :—

	1869-70.	1870-71.
	Rs.	Rs.
Akyab ...	2,97,897	6,78,841
Ramree ...	...	2,434
Total...	2,97,897	6,81,275
£...	29,789	68,127

showing an increase of Rs. 3,83,378 (£38,337) during the year
under review.

58. The increase is chiefly at the Akyab Custom House where the amount of duty realized, *viz.*, Rs. 6,78,035 was the largest amount ever collected in any one year since its establishment. The following extract from my Trade Report (No. 27 of the 29th May last, paras, 15 and 16) will account for the increase.

“ 15. The amount of duty collected at the Akyab Custom House is exhibited in the statement given below :—

1869-70	...	...	Rs. 2,97,418
1870-71	...	...	„ 6,78,035

“ and the following extract from Mr. Phillip’s letter contains his explanation of this large increase.

“ The cause of the extraordinary increase in Customs duty in 1870-71 is owing, as stated in my report last year (No. 63, dated 20th April 1870), to shippers hanging back at the busiest time of the official year in 1869-70 in anticipation that Government would at least reduce the rate of duty on grain if they did not take it off altogether. Finding that their anticipations were not realized they shipped in right good earnest during the first quarter of 1870-71, the collections for which period amounted to Rs. 2,75,153 (£27,515) or nearly as much as the whole of the collections of the previous year. Then, again, the Franco-Prussian War and the fall of Paris, together with the unavoidable injury caused by an invading army encamped on French territory causing a cessation of agriculture in that country, opened up a prospect of there being a good market for grain in Europe. This induced shippers to bestir themselves during the last quarter of the official year, when Customs duty amounted to Rs. 3,59,367 (£35,936), or Rs. 61,949 (£6,194) more than was collected during the whole of 1869-70.”

“ 16. In his report the Collector of Customs notes that the year 1870-71 is remarkable as being the first in which a cargo of rice was shipped at Akyab in a steamer direct for Europe *via* the Suez Canal. This vessel, the screw steamer “Menzaleh,” was loaded by Messrs. Burot, Gerber and Co.”

59. The amount of collections at Kyouk-Phyoo is shown to be Rs. 2,434 and calls for no particular remarks.

Heading 3, Inland Frontier Customs.

60. This head is blank for this division.

61. Heading 4, Forest Timber Revenue, &c., exhibit the following:—
 Heading 4, Forest Timber Revenue.

	1869-70.	1870-71.	Increase.	Décrease.
	Rs.	Rs.	Rs.	Rs.
Akyab ...	369	46	...	323
North Arakan ...	...	70	70	...
Ramree ...	1,316	712	...	604
Sandoway ...	1,523	499	...	1,024
Total...	3,208	1,327	...	1,881
£...	320	132	...	188

The figures are inconsiderable, no ironwood sleepers being now exported from Arakan, the demand being solely confined to local wants.

62. This is not only an insignificant item in our accounts, but it is one which I am aware is under the consideration of the Chief Commissioner with a view to an approved system of forest management.

63. I have had the honor of stating my views at length in recent correspondence on the subject. I will only add here that I now think a reduction may be made in the cost of the establishment which I have recommended, should any new system be introduced, which is, however, hardly necessary at present.

64. The figures for the two years under this heading were as follows:—
 Heading 5, Fines, Forfeitures, &c.

	1869-70.	1870-71.
	Rs.	Rs.
Akyab ...	16,014	14,367
North Arakan ...	342	366
Ramree ...	4,837	4,139
Sandoway ...	1,512	1,249
Total...	22,705	20,121
£...	2,270	2,012

showing a falling-off of Rs. 2,684. This is essentially a fluctuating source of income.

Heading 6, Unclaimed property sold.

65. This head shows the following information:—

	1869-70.	1870-71.
	Rs.	Rs.
Akyab	1,003	879
North Arakan ... ..	...	304
Ramree	67	65
Sandoway	113	99
Total...	1,183	1,347
£...	118	134

showing an increase of Rs. 164, which hardly calls for comment the figures being insignificant and the item one of no interest.

66. The following table exhibits the sums realized on account of fees on civil and criminal processes:—

	1869-70.	1870-71.
	Rs.	Rs.
Akyab ... ..	...	...
North Arakan ... ..	...	...
Ramree	83	151
Sandoway	87	232
Total...	170	383
£...	17	38

showing a trifling increase, which of course calls for no particular remark.

67. There were no receipts during the past two years under these heads.

Headings 8 and 9, Premium on bills and gains by remittance.

68. Under heading 10, Savings from pay of establishment, there was a sum of Rs. 19 in the North Arakan Hill Tracts during 1870-71, against Rs. 20 in the same district during the preceding year.

Heading 10, Savings from pay.

69. There was a sum of Rs. 1,402 collected during the past year in the Akyab district as Marine Receipts, against Rs. 825 similarly collected in 1869-70, which calls for no remark.

70. The following figures show the receipts under this head during the past two years in the several districts :—

	1869-70.	1870-71.
	Rs.	Rs.
Akyab	4,018	10,963
North Arakan ... ..	...	...
Ramree	663	717
Sandoway	985	340
Total...	5,666	12,020
£...	566	1,202

showing an increase of Rs. 6,354, which being necessarily casual requires no comment.

71. The next heading 13, Karen Chief's tribute, is blank in this division.

Heading 13, Karen Chief's Tribute.

Heading 14, Postage Stamps.

72. Heading 14, Postage Stamps, shows the following :—

	1869-70.	1870-71.
	Rs.	Rs.
Akyab	12,013	12,475
North Arakan ... ..	...	...
Ramree	367	460
Sandoway	284	307
Total...	12,664	13,242
£...	1,266	1,324

exhibiting an increase of Rs. 578, also calling for no remark. Such collections vary much at Akyab, the principal trade mart in Arakan.

73. Stamps in civil suits, law papers, &c., (heading 15) show a considerable decrease as will be seen from the following table:—

	1869-70.	1870-71.
	Rs.	Rs.
Akyab	62,188	41,901
North Arakan ... ..	...	...
Ramree	9,271	7,331
Sandoway	4,235	3,225
Total...	75,694	52,457
£...	7,569	5,245

attributable to the recent reduction of institution fees; the smaller number of civil suits; and the lesser average value of those instituted, as detailed in my Stamp Report No. 38 of the 21st July last.

74. The following table exhibits the demand on account of income tax during the years 1869-70 and 1870-71:—

	1869-70.	1870-71.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab	15,400	28,213	12,813	...
North Arakan ... ..	...	...	...	...
Ramree	3,226	3,922	696	...
Sandoway	697	1,562	865	...
Total...	19,323	33,697	14,374	...
£...	1,932	3,369	1,437	...

the increase being of course ascribable to the rate of the tax during the past year being so much higher than in the preceding.

Special separate statements being submitted in this department of the State revenue, no more need here be said.

75. I have now to notice the collections of Local Taxes for the years 1869-70 and 1870-71, as exhibited in Appendix to Statement No. II.

76. The total receipts in the division for the past two years are thus summed up:—

	1869-70.	1870-71.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab	79,760	1,00,501	20,741	...
North Arakan ... ..	...	...	...	...
Ramree	21,618	14,105	...	7,513
Sandoway	8,855	4,131	...	4,724
Total	1,10,233	1,18,737	8,504	...
£	11,023	11,873	850	...

showing an increase of Rs. 8,504 during the past two years.

77. The increase and decrease under the several heads will as usual be commented on at length in the separate local funds report.

78. These statements contain details of the information shown in columns 2 to 14 of statement No. 1, regarding cultivated and cultivable land paying revenue and the amount of assessment thereon.

79. The figured table given below exhibits the area of each class of holding and the assessment on the same.

CLASSIFICATION OF HOLDING.	ARYAB.		NORTH ARAKAN.		RAMBEE.		SANDWAY.		TOTAL.	
	Area.	Amount.	Area.	Amount.	Area.	Amount.	Area.	Amount.	Area.	Amount.
	PADDY LAND.									
Under Settlement	70,854 12 8	1,43,247 11 8	...	...	52,896 10 4	77,653 4 4	9,614 3 ...	13,161 9 ...	133,365 10 ...	2,34,062 9 ...
Under Annual Assessment	179,994 13 6	3,53,070 2 6	56 9 ...	42 6 8	18,179 7 1	25,450 15 5	16,448 13 9	24,526 11 11	214,679 11 4	4,03,090 4 6
TOUNGVA.										
Under Annual Assessment	8,974 9 ...	4,102 10 3	1,130 ...	565 ...	5,853 9 6	2,626 6 5	4,273 1 8	1,565 4 4	20,231 4 2	8,859 5 ...
GARDEN AND ORCHARD LAND.										
Under Settlement	2,229 9 8	4,744 15 ...	...	...	614 2 6	824 15 11	698 2 4	1,134 8 3	3,541 4 6	6,704 7 2
Under Annual Assessment	15,193 8 1	31,091 13 11	34 10 9	69 5 6	4,438 ... 1	6,674 12 9	2,202 12 9	3,664 2 6	21,868 15 8	41,500 2 8
MISCELLANEOUS CULTIVATION.										
Under Settlement	819 6 11	1,726 2 5	...	...	349 1 4	479 12 ...	80 7 8	130 12 8	1,248 15 11	2,336 11 1
Under Annual Assessment	3,215 10 11	6,473 11 ...	13 6 26	1 ...	3,912 11 1	5,755 5 3	3,652 3 3	5,716 12 1	10,793 9 9	17,971 13 4
GRANT LANDS.										
Under Settlement	5,619 3 9	7,118 ... 8	...	...	829 1 6	1,044 ... 11	...	...	6,448 5 3	8,162 1 7
Total	286,901 10 6	5,51,575 3 5	1,234 4 3	702 13 2	87,072 11 5	1,20,569 9	36,939 12 5	49,899 12 9	412,178 6 7	7,22,687 6 4

80. In this district the rates for land under paddy cultivation range from Rs. 2/8 to 8 annas. Of the 250,849 acres paying tax, 70,854 acres were land under settlement, the remainder being liable to annual assessment. Of the area paying tax, there were 1,891 acres left fallow which paid the fallow rate of 2 annas per acre.

Akyab District.

Of Toungya cultivation, 9,538 acres were measured and taxed at 4 annas per acre, and 7,436 acres were the estimated cultivation of 3,718 persons.

In garden and orchard cultivation there were 17,423 acres, of which 2,229 acres were under settlement and the remainder liable to annual assessment. The rates vary from Rs. 2/8 to Rs. 1/8.

Of miscellaneous cultivation there were 4,035 acres; of this, 819 acres were under settlement and the remainder liable to annual assessment. The rates of assessment range from Rs. 2/8 to Rs. 1/8.

There were 5,619 acres held under grants now liable to tax which are in a measure settled as to the yearly tax due thereon.

The total area of land paying revenue in this district during the year 1870-71 was 286,901 acres, which were assessed at the sum of Rs. 5,51,575.

There were 32,916 paddy cultivators, 4,865 Toungya cutters, and 970 garden and orchard cultivators.

The decrease of acres 71-10 in the area of settled land taxed in the year of report is accounted for by acres 50-1-3 having lapsed by death of lessees and acres 20-15-9 to 2 pottahs wrongly issued by the settlement officer to 2 lessees in excess of the proper area.

81. In this district the rate for paddy land is 12 annas per acre. There were 56 acres taxed and the whole was land under annual assessment. There was no land left fallow during the past year.

Northern Arakan.

Of Toungya cultivation, there were 1,130 acres, being the estimated area of land cleared by 565 cutters.

There were 34 acres of garden and orchard cultivation which paid tax at Rs. 2 per acre.

There were 13 acres of miscellaneous cultivation which paid tax also at the rate of Rs. 2 per acre.

There were no grant lands in this district.

The total area of land under cultivation paying revenue during the year of report was 1,234 acres which yielded a sum of Rs. 702 as tax. All the land cultivated was under annual assessment, no settlements having as yet been made in the Hill Tracts.

There were 8 paddy land cultivators during the last year, 565 Toungya cutters, and 72 cultivators of garden and orchard and miscellaneous products.

82. In the Ramree district the rates for land under paddy cultivation vary from Rs. $\frac{1}{4}$ to 8 annas; of the 71,076 acres paying tax, 52,896 acres were settled lands, the remainder being liable to annual assessment. Of the area paying tax, 1,175 acres paid 2 annas per acre as fallow.

Of Toungya, 1,201 acres were measured cultivation taxed at 4 annas and 4,652 acres were the estimated cultivation of 2,326 persons.

Of garden and orchard cultivation, there were 5,052 acres, of which 614 acres were settled lands and the remaining 4,438 acres were liable to annual assessment. The rates vary from Rs. $\frac{1}{4}$ to Rs. $\frac{1}{2}$.

There were 4,261 acres under miscellaneous cultivation, of which 349 acres are under settlement, the remaining 3,912 acres being liable to annual assessment. The rates of tax vary from Rs. $\frac{1}{14}$ the highest to one rupee the lowest.

There were 829 acres of grant land which paid Rs. 1,044.

The total area of land paying revenue in this district during the year of report was 87,072, acres which yielded a revenue of Rs. 1,20,509.

There were 18,427 cultivators of paddy land, 2,442 toungya cutters and 5,228 garden, orchard and miscellaneous cultivators.

83. In the district of Sandoway the rates for land under paddy cultivation range from Rupees $1/10$ to 4 annas per acre. Of the area of 26,063 acres paying tax, 9,614 acres were land under settlement and the remainder was liable to yearly assessment. Of the area paying tax, 803 acres paid at the rate of 2 annas per acre, having been left fallow.

Sandoway District.

Of toungya cultivators 2,285 acres, were measured and taxed at the rate of 4 annas per acre, while 1,988 acres were estimated as the cultivation of 991 cutters.

In garden and orchard lands, there were 2,900 acres under cultivation, of which 698 acres were leased lands and 2,202 acres were liable to yearly assessment. The rates vary from Rs. $1/10$ to Rs. 1 per acre.

Of miscellaneous cultivation, there were 3,732 acres paying tax, of which 80 acres were land under settlement and 3,652 acres subject to annual assessment, the rates varying from Rs. $1/10$ to Rs. 1 per acre.

There were no grants paying tax during the year.

The total area of land paying revenue in this district during the year under report was 36,969 acres, yielding a sum of Rs. 49,899.

There were 7,057 paddy land cultivators, 1,466 toungya cutters and 4,170 garden, orchard and miscellaneous cultivators.

The decrease in the area of settled land taxed in the year is accounted for by acres 4-14-6 having been given up by permission.

84. Statement No. III A for districts shews the details of revenue derived from grants which have from effluxion of time become liable to be taxed. They exhibit the following particulars :—

	No. of Grants.	Total Area.		Assessed Area.		Assessment.	
		Acres.	A. P.	Acres.	A. P.	Rs.	A. P.
Akyab ...	15	7,492	5 0	5,619	3 9	7,118	... 8
North Arakan ...	...	...	...	...	...	...	...
Ramree ...	4	1,105	7 3	829	1 6	1,044	... 11
Sandoway ...	...	...	...	...	...	...	...
Total...	19	8,597	12 9	6,448	5 3	8,162	1 7
£...	...	...	...	...	...	816	...

85. Of the 15 grants paying tax in the Akyab district, 5 are of the 2nd class and 10 of the 3rd class; the registered area of the largest of these grants is 1,177 acres and that of the smallest 30 acres.

Akyab district.

86. There are no grants within the Hill Tracts.

Northern Arakan.

87. There are 2 grants of the 2nd class, 1 of the 3rd and 1 of the 5th class in the Ramree district. The area of the largest is 679 acres, that of the smallest 114 acres.

Ramree district.

88. In this district there are no grants paying tax.

Sandoway district.

89. The incidence of the capitation tax and the house tax in lieu of capitation in the several districts during 1870-71 is shewn in Statement No. IV. The following is a figured resumé of the information contained in the statements relating to this tax :—

Statement No. IV by districts.

DESCRIPTION OF TAX PAYEE.	AKYAB.		NORTHERN ARAKAN.		BAMREE.		SANDWAY.		TOTAL.	
	No. of Persons.	Amount.	No. of Persons.	Amount.	No. of Persons.	Amount.	No. of Persons.	Amount.	No. of Persons.	Amount.
Cultivators, Married Families.	27,335	1,30,763	...	...	15,772	72,139	7,995	31,850	51,102	2,34,752
Widowers.	1,591	2,798	...	...	900	1,973	381	758	2,872	6,530
Bachelors.	3,859	9,155	...	...	1,288	3,126	1,545	3,090	6,692	15,371
Non-Cultivators, Married Families.	22,435	95,882	598	1,196	8,328	40,404	1,321	5,284	32,682	1,42,766
Widowers.	2,803	6,305	48	48	947	2,291	234	468	4,032	9,112
Bachelors.	8,016	19,387	...	...	3,690	8,978	473	946	12,179	29,312
Total...	66,039	2,65,291	646	1,244	30,925	1,28,912	11,949	42,396	109,559	4,37,844
£...	...	26,529	...	124	...	12,891	...	4,239	...	43,784

90. Besides the capitation tax above-noted the following sums were collected as tribute from Hill Tribes :—

Akyab district	...	Rs...	55	...	...
North Arakan	...	..	1,115	8	...
		Rs...	1,170	8	...
		£...	117	...	...

These sums are included in capitation tax and exhibited in column 21 of Statement No. I.

91. The following table shews the demand for house tax in lieu of capitation levied under Act XXXV of 1852 in the towns of Akyab and Kyouk-Phyoo at the rate of one pie and a half on every square cubit covered by dwelling-houses :—

	No. of Houses.	No. of Persons.	Assessments.		
Akyab	3,941	3,227	10,899	7	9
Kyouk-Phyoo	605	578	1,800	13	...
Total...	4,546	3,805	12,700	4	9
£...	...	...	1,270	...	...

92. The following statement shows the number of persons exempted from the payment of capitation tax in the several districts :—

		Akyab.	North Arakan.	Ramree.	Sandoway.
Office holders	No.	1,375	15	61	481
Old Men	"	3,820	16	134	1,351
Sick, Cripple and Insane	"	560	...	46	187
Religious Teachers	"	325	...	49	69
Pensioners	"	22	...	...	...
Roagongs (old)	"	710	...	...	...
Total...		6,812	31	290	2,088

93. The following are the particulars regarding immigrants who have received exemption tickets :—

	Tickets of former years not yet expired.	Granted during 1870-71.	Total.
Akyab ... ..No.	1,520	429	1,949
North Arakan	1	8	9
Ramree	169	13	182
Sandoway	2	8	10
Total...	1,692	458	2,150

It is obvious that immigration makes no great figure in the Arakan reports.

94. Statement No. V. for districts exhibits the quantity of waste land not exceeding 100 acres in any case granted rent-free under the local revenue rules for the year 1870-71. It will be seen from these statements that land of the area of acres 9,341-2-0 was so held in the Akyab district, none in North Arakan, acres 2,361-8-7 in the Ramree district, and acres 2,747-7-8 in the Sandoway district.

95. Of the acreage above stated the following proportions will become liable to assessment in the several years named :—

	Acres.		
1871-72	1,603	8	4
1872-73	1,793	10	10
1873-74	2,057	4	1
1874-75	1,377	2	8
1875-76	1,060	12	8
1876-77	685	11	2
1877-78	608	...	11
1878-79	97	12	7
1879-80	19	12	6
1880-81	1	12	...
1881-82	27	5	4
1882-83	8	4	10
Total...	3,941	2	...

96. In the Ramree district the proportions noted below will become taxable in the several years:—

				Acres.		
1871-72	...	...	...	515	6	9
1872-73	...	...	...	355	14	...
1873-74	...	...	...	501	10	1
1874-75	...	...	...	173	4	...
1875-76	...	...	...	76	2	4
1876-77	...	...	...	521	4	8
1877-78	...	...	...	100	5	6
1878-79	...	...	...	...	...	...
1879-80	...	...	...	23	11	9
1880-81	...	...	...	...	...	...
1881-82	...	...	...	67	14	2
1882-83	...	...	...	15	15	4
Total...				2,361	8	7

97. Of the acreage held rent-free in the Sandoway district, the land will become liable to tax in the following proportions in the several years named.

				Acres.		
1871-72	...	...	...	408	11	5
1872-73	...	...	...	501	10	5
1873-74	...	...	...	684	9	8
1874-75	...	...	...	305	15	5
1875-76	...	...	...	364	3	3
1876-77	...	...	...	346	8	2
1877-78	...	...	...	123	2	3
1878-79	...	...	...	7	6	4
1879-80	...	...	...	3	...	2
1880-81	...	...	...	...	...	...
1881-82	...	...	...	1	4	7
1882-83	...	...	...	1	...	...
Total...				2,747	7	8

98. The divisional comparative excise return No. VI exhibits the following information:—

Statement No. VI.

DISTRICT.	OPUM.		GUNJA.		COUNTY SPIRITS.		TODDY.		LICENSE FOR LIQUOR SHOPS.		TOTAL.	
	1869-70.	1870-71.	1869-70.	1870-71.	1869-70.	1870-71.	1869-70.	1870-71.	1869-70.	1870-71.	1869-70.	1870-71.
	Akyab ...	41,370	45,422	5,300	5,400	5,350	35,044	27,081	4,500	3,500	90,894	86,653
North Arakan ...	...	...	...	...	...	60	20	...	...	60	20
Bamroo ...	25,035	25,437	400	400	400	2,860	2,835	400	400	28,695	29,072	
Sandoway ...	9,000	11,035	300	300	150	2,365	1,960	200	...	12,765	13,145	
Re...	76,365	81,895	4,580	6,160	5,900	40,329	31,806	5,100	3,900	1,32,414	1,28,891	
£...	7,030	8,189	458	610	590	4,032	3,189	510	390	13,241	12,889	

99. The decrease in the receipts of the year 1870-71 has been accounted for in paragraphs 53 to 56.

100. It must be noted here that the receipts for license fees for sale of liquor in towns are credited to municipal funds.

101. The demand for income tax in the several districts during the year of report was as given below :—

	Akyab.	North Arakan.	Ramree.	Sandoway.	Total.
Class I. ...	5,001 12		1,346 13 6	253 8	6,602 1 6
Class II. ...	1,247		116 9		1,363 9
Class III. ...	819		127 3		946 3
Class IV. ...	1,378		98		1,476
Class V. ...	6,564 7 2		115		6,679 7 2
Class VI. ...	3,843 12				3,843 12
Total...	18,853 15 2		1,803 9 6	253 8	20,911 ... 8
Collections from Government Servants	9,360 9 6		2,118 13 11	1,308 11 7	12,788 3 ...
Grand Total...	28,214 8 8		3,922 7 5	1,562 3 7	33,699 3 8
£...	2,821		392	156	3,369

102. There was a balance remaining outstanding at the close of the year of Rs. 422-13-9, the whole of which has since been realized, with the exception of Rs. 9-12 which has been recommended for remission.

103. It is surely a very striking fact that of a total of about £3,370 the servants of Government contribute no less than £1,280.

104. These statements shew merely the details of the Statement No. VIII. by districts. figures already given in Divisional statement No. II (Fees, Fines, Stamps, &c.) under which I have fully reported above.

105. This return is the divisional return of remissions. Statement No. IX. The statement with its columns of remarks speaks for itself, but I will note the following as the abstract of the division :—

	Land Tax.	Capitation Tax.	House Tax in lieu of Capitation Tax.	Hill Tribes Tax.	Income Tax.	Total.
Akyab ...	494 10 ...	1,400 6 ...	2,115 2 6 ...	...	...	4,010 2 6
North Arakan ...	...	8 ...	...	13 ...	...	21 ...
Ramree ...	231 14 1	324 8 ...	...	...	...	556 6 1
Sandoway ...	151 10 10	214 ...	...	...	9 12 ...	375 6 10
Total...	878 2 11	1,946 14 ...	2,115 2 6	13 ...	9 12 ...	4,962 15 5

106. The next statement is that exhibiting the sale of waste lands. There having been no sales in this division during the year, the statement is blank.

Statement No. X.

107. This statement which is intended to show the business done in the Revenue Department is not yet ready owing to non-receipt of Mr. Treacy's return. It will be sent by a subsequent steamer.

Statement No. XI.

108. This return of persons committed to jail for non-payment of revenue during the year shows as follows.

Statement No. XII.

109. There were none imprisoned in Akyab or North Arakan. In Ramree there were 9 persons in jail for a period less than a month and 28 for a period over one month and less than 3 months. In the Sandoway district there were 8 persons in jail for less than one month and 5 persons for a period over one month and less than 3 months.

110. This is a satisfactory result as regards Akyab, a large and important district.

I always make particular enquiries as to the particular reasons for imprisoning all revenue defaulters, and especially as to an imprisoning for longer than a month, and I have generally been satisfied with the explanations of the Deputy Commissioners generally given in the jails where I have visited such prisoners.

111. These defaulters are almost invariably young, idle vagabonds, some of whom are deserving of punishment for bad livelihood.

112. Divisional return of vessels which cleared out from each port. The following is a brief summary of the information contained in the statement:—

Statement No. XIII.

		AKYAB.		RAMREE.		TOTAL.	
		No.	Tonnage.	No.	Tonnage.	No.	Tonnage.
British Ships	1869-70	110	56,119	...	...	110	56,119
	1870-71	147	91,660	...	...	147	91,660
Foreign and American	1869-70	47	28,461	...	...	47	28,461
	1870-71	65	46,520	...	...	65	46,520
Asiatic Craft	1869-70	230	15,590	11	1,096	241	16,686
	1870-71	251	15,699	5	361	256	16,060
Total...	1869-70	387	100,170	11	1,096	398	101,266
	1870-71	463	153,879	5	361	468	154,240

113. The amount of port dues realized was as follows:—

		Akyab.		Ramree.		Total.	
1869-70	Rs...	20,408	...	76	8...	20,484	8...
1870-71	„...	34,671	13...	38	10...	34,710	7...

114. Grants of waste lands under the rules of 30th March 1865. There were no grants made in either of the four districts of Arakan under the above rules during the year 1870-71.

GENERAL REMARKS.

115. With regard to Mr. Ireland's general remarks on the settlements made in the Akyab District (paras. 53, to 62), I think the unsatisfactory results likely to result and which appear

Statements.

ently have resulted from short leases (3 years), are probably inseparable from such short leases. But a main question at the time these settlements were made by Captain Stover, Settlement Officer, was how to induce the people to take leases: the feeling against any description of lease under any of our settlement rules is strong and general all over Burma, certainly not less so in Arakan than in the other divisions. We were particularly instructed to offer even a three years' lease rather than none: every effort was made to secure a longer term, but when the people would not engage for these terms, then three years' leases were granted.

116. We must suppose that the people in accepting leases of any terms, long or short, knew or were satisfied that they knew their own interests best. Doubtless, as Mr. Ireland remarks, some of them may have placed themselves absolutely in a worse position than they were in under the ordinary revenue rules, but that was a matter for their consideration and they have probably by this time discovered any such mistake. They may now be readier to accept long leases, or more disinclined than before to accept any. This we shall ascertain as soon as we begin to re-settle the land; at present settlements are in abeyance owing to the whole subject being under reconsideration.

117. I have from time to time written most fully and even at wearisome length upon settlements in Burma. I see no occasion for them yet. The best and most important part of the system we have and have always had, *viz.*, a settlement of rates. Fixed rates of assessment: we have very seldom made alterations in these, and when we have done so we have almost invariably done so to the advantage of cultivators, lowered them.

118. I have no hesitation in saying that throughout Burma our acreage rates are generally needlessly low.

119. British Burma as an English Province is undoubtedly yet in its infancy. We do not know enough of the country to justify our launching a settlement system: no such system can be expected to be a sound and valuable one. Long leases we cannot with due regard to expediency, with due regard to the interests of the country or the State, yet grant;

and a system of short leases is an absurdity in any view of the question.

120. I have now only to make my remarks on the superior officers serving in Arakan.

121. I have had every reason to be satisfied with Mr. Ireland's Administration of Akyab. This officer is in all respects a well qualified district officer, and energetic as well as able.

122. Mr. Macrae is a careful and safe Administrator sound in his views and exercising a steady control over his district, and likewise active.

123. Mr. Treacy is a sagacious and experienced officer.

124. Mr. St. John is also an intelligent and painstaking officer.

125. I beg again to notice the special qualifications of my Head Assistant Mr. Friend Pereira, who is a thorough man of business and a most steady and intelligent worker.

I trust that some means may be found some day of rewarding by promotion this very deserving officer.

126. The Statistical Statements E 1 to 6 of the several districts are herewith submitted, together with the reports of the several officers as usual.

COMPARATIVE STATEMENT of the Amount demand of Land and other
1869-70 and 1870-71,

1 DISTRICT.	2 Area of Paddy Land on which Revenue is payable.	3 Amount of Assessment on Paddy Land on which Revenue is payable.	4 Area of Garden and Orchard Land on which Revenue is payable.	5 Amount of Assessment on Garden and Orchard Land on which Revenue is payable.	
	Acres.	Rs.	Acres.	Rs.	
AKYAB	1869-70 ...	248,059	17,471	35,969	
	1870-71 ...	250,849	17,423	35,836	
	Increase ...	2,790	8,281	...	...
	Decrease ...	...	...	48	133
NORTH ARAKAN	1869-70 ...	44	31	63	
	1870-71 ...	56	42	34	69
	Increase ...	12	11	3	6
	Decrease ...	...	...	...	...
RAMREE	1869-70 ...	70,445	4,960	7,370	
	1870-71 ...	71,076	5,052	7,499	
	Increase ...	631	1,786	92	129
	Decrease ...	...	...	...	...
SANDOWAY	1869-70 ...	25,763	2,860	4,745	
	1870-71 ...	26,063	37,688	2,900	4,798
	Increase ...	300	485	40	53
	Decrease ...	...	...	...	...
Total...	1869-70 ...	344,311	25,322	48,147	
	1870-71 ...	348,044	25,409	48,202	
	Increase ...	3,733	10,563	87	55
	Decrease ...	...	...	...	...

I.

Imperial Revenue of the several Districts in the Division of Arakan for the years omitting fractions.

6	7	8	9	10	11	12
Area of Miscellaneous cultivation on which Revenue is payable.	Amount of Assessment on Miscellaneous cultivation.	Toungya or Hill cultivation on which Revenue is payable.	Estimated area of Toungya cultivation at two acres to each cultivator.	Amount of Assessment of Hill cultivation.	Area of Land granted under Government Rules and paying Revenue.	Amount of Revenue demand on such Land granted under Government Rules.
Acres.	Rs.	Number of Cultivators.	Acres.	Rs.	Acres.	Rs.
3,991	8,096	3,124	7,707	3,488	6,983	9,598
4,035	8,199	3,718	8,974	4,102	5,619	7,118
44	103	594	1,267	614	...	...
...	...	...	...	...	1,364	2,480
10	20	570	1,140	570	...	...
13	26	565	1,130	565	...	...
3	6	...	...	...	...	...
...	...	5	10	5	...	...
4,086	5,975	2,305	5,687	2,574	829	1,118
4,261	6,235	2,326	5,853	2,626	829	1,044
175	260	21	166	52	...	...
...	...	...	...	...	...	74
3,767	5,893	970	4,228	1,542	...	...
3,732	5,847	994	4,273	1,565	...	...
...	...	24	45	23	...	...
35	46	...	...	...	...	...
11,854	19,984	6,969	18,762	8,174	7,812	10,716
12,041	20,307	7,603	20,230	8,858	6,448	8,162
187	323	634	1,468	684	...	...
...	...	...	...	...	1,364	2,554