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REPORT

ON

THE REVENUE ADMINISTRATION

OF

BRITISH BURMA

FOR

The year 1872-73.



Rangoon:

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RESOLUTION
ON THE
REVENUE ADMINISTRATION REPORT,
BRITISH BURMA;
For 1872-73.

Extract from the Proceedings of the Chief Commissioner, British Burma, in the Revenue Department,—dated Rangoon, the 15th December 1873.

READ—

Commissioners' Reports on the Revenue Administration of their respective Divisions, for the year 1872-73.

• **RESOLUTION.**—The Imperial revenue assessed throughout the province during the year 1872-73 aggregated Rs. 1,46,25,139, or nearly one million and a half sterling, and was Rs. 19,67,133 in excess of that assessed in the year immediately preceding, and far above the amount realized in any previous year. There was an increase in every branch, with the exception of the Excise duty on home-made Salt, Income Tax, and Miscellaneous; but the collections under these heads fell off to a trifling extent only, and the decrease was due to causes unconnected with the material progress of the province.

2. The chief improvement was in the Customs receipts;

Comparative statement showing details of revenue for the past two years.

whilst the territorial revenue showed a steady increase, and Excise and Stamps a considerable addition instead of a decrease as in 1871-72. The following statement gives the details of the revenue for the last two years, with the percentage of increase or decrease:—

RESOLUTION ON THE REVENUE REPORT.

Items of Revenue.	Demand for 1871-72.	Demand for 1872-73.	Increase in 1872-73 over 1871-72.		Decrease in 1872-73 over 1871-72.	
			Rs.	Per- centage.	Rs.	Per- centage.
	Rs.	Rs.				
1. Land Taxes	24,45,227	35,74,726	1,29,499	5.35	....	....
2. Capitation Tax	22,69,543	23,45,685	76,142	3.35	....	....
3. House Tax and Land Assessment in lieu of Capitation Tax in Towns ..	1,43,036	1,49,163	6,127	4.28	....	....
4. Fisheries, Sea and Inland	6,88,747	7,22,244	33,497	4.86	....	....
5. Salt Excise	55,045	44,662	....	....	10,383	23.24
6. Customs	31,61,024	45,86,722	14,25,698	45.13	....	....
7. Excise on Spirits, Opium, &c. ..	9,56,969	10,98,039	1,41,070	14.74	....	....
8. Stamps {	Revenue and Judicial ..	4,06,818	4,22,456	15,638	3.88	....
	Postage and Telegraph ..	2,40,708	2,82,355	41,557	17.25	....
9. Income Tax	66,790	50,298	....	....	16,492	32.78
10. Marine, including Coast Light Dues..	55,660	80,305	24,645	44.27	....	....
11. All other items	12,90,278	2,72,849	....	....	17,429	6.38
Under the control of Commissioners ..	1,17,79,935	1,36,29,504	18,93,873	....	44,304	....
12. Forest, Revenue including Excise on Timber	7,72,309	8,27,569	55,170	7.14	....	....
13. Jail Manufactures	98,953	1,60,876	61,943	62.61	....	....
14. School Fees	6,739	7,190	451	6.69	....	....
Total ..	1,26,58,006	1,46,25,139	20,11,437	....	44,304	....
Net increase ..	....	....	19,67,133	....	....	....

3. The above figures are very satisfactory, and show that

Satisfactory and prosperous condition of the province during the year.

the province generally was prosperous throughout the year. The harvest was very good, more land was under cultivation, the state of commerce was all that could be desired, and the people were contented. There was no serious inundation nor heavy drought, and the amount of remissions applied for was only Rs. 52,483, against Rs. 1,72,885 in the previous year, thus leaving the net revenue at Rs. 1,45,72,656 in the year under report, against Rs. 1,24,85,124 in 1871-72—an increase of Rs. 20,87,535, or 16·72 per cent.; the increment in 1871-72 over 1870-71 having been 2 per cent. only. The increase of the net revenue of 1872-73 over that of 1862-63 was 48·16 per cent. From the census taken in August 1872 it appears that the population of the province is 2,747,148; the amount of revenue realized in the year of review divided over this number gives an incidence of Rs. 5-4-10 per head.

4. Of the revenue under the control of Commissioners,

Percentages of increase in the net revenue of each Division over that of the previous year.

that is to say Land Rent, Capitation Tax and Land Assessment in lieu thereof, Fisheries, Excise duty on home-made Salt, Sea Customs, Stamps, Excise on Spirits and Drugs, Marine and other miscellaneous items, amounting in the aggregate to Rs. 1,36,29,504 less Rs. 52,483 for remissions, or Rs. 1,35,77,021 net: Arakan yielded Rs. 23,79,016; Pegu Rs. 89,57,973; and Tenasserim Rs. 22,40,032; the improvement over the previous year having been in—

Arakan	...	... 19·30 per cent.
Pegu	...	... 19·00 "
Tenasserim	...	... 7·54 "

Almost the whole of the increase in Arakan was from Customs dues; in Pegu five-sevenths of the increment was from the same source, about another seventh from Land and Capitation Tax, and the balance from Excise, Stamps and Fisheries; whilst in Tenasserim the improvement was equally divided over territorial revenue, Customs, and Excise.

5. The amount collected on account of the net revenue

Much credit due to District Officers for the expeditious manner in which the net revenue of the year has been collected.

of the year of report, viz. Rs. 1,45,72,656, up to the close of the year, was Rs. 1,36,28,039, or 93·51 per cent., and up to the 30th June 1873, Rs. 1,45,60,098, or 99·91 per cent., leaving the small

balance of Rs. 12,558 outstanding on the latter date, of which Rs. 752 were due in Arakan (since collected) and Rs. 11,806 in Pegu. These figures compare very favourably with the realizations and balances in previous years, and much credit is due to the District Officers for the expeditious manner in which the collections were made.

6. The revenue from Local Funds also showed a large increase, the realizations in 1870-71 having been Rs. 10,60,944; in 1871-72 Rs. 11,84,805; and in the year under report Rs. 15,71,803. The latter amount is equal to Rs. 0-9-2 per head of population, thus bringing up the total incidence to Rs. 5-14-0, or 11s. 9d., which although considerably in excess of the incidence in other parts of the Indian Empire, is yet far below that in Great Britain, viz. £2-7-3 per head. The Gross Revenue—Imperial and Local—was Rs. 1,61,44,459.

Revenue Bill prepared by a Committee of experienced Officers and submitted to Government.

7. In July last a Committee of the most experienced Officers of the Administration met in Rangoon for the purpose of considering the revenue laws of the province, with a view to embodying them in one general Act, and their labours resulted in the preparation of the "British Burma Revenue Bill," which has been forwarded for the consideration and orders of the Government of India.

British Burma Labour Contract Bill now before the Council.

8. A "Labour Contract Bill" for the province has also been prepared, and is now before the Legislative Council of the Supreme Government.

LAND REVENUE.

9. The revenue realized from land under cultivation again showed a satisfactory increase, the assessment in the year of report having been Rs. 35,74,726, against Rs. 34,45,227 in the previous year, a percentage increment of 3.75; whilst the area increased by 2.78 per cent. There was a considerable increase in the acreage under rice, and in the area of land granted under the Government rules, and a slight increment in the quantity of land cultivated as gardens and orchards; but the miscellaneous and toungya cultivation showed a falling off. The improvement in Arakan, although not equal to that in 1871-72 over the previous year, was yet satisfactory; in Pegu the increment in area was slightly below the increase shown in 1871-72, but the assessment was

considerably more, especially as the remissions were much less; and in Tenasserim the increased area was 26,652 acres as against 12,908 in 1871-72, whilst the revenue increased to a proportionate extent.

Table showing area of land under assessment and revenue assessed in each district during the last five years.

10. The following table gives the area of land under cultivation with the revenue assessed thereon during each year of the last five, district by district:—

Districts.	1868-69.		1869-70.		1870-71.		1871-72.		1872-73.	
	Area.	Revenue.	Area.	Revenue.	Area.	Revenue.	Area.	Revenue.	Area.	Revenue.
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
Akyab	279,314	5,34,568	284,211	5,45,187	286,906	5,51,572	2,89,331	5,56,840	294,072	5,67,920
Northern Arakan	1,086	609	1,225	684	1,233	702	1,260	784	1,313	758
Ramree	85,320	1,17,668	86,007	1,18,355	87,071	1,20,508	96,101	1,36,793	96,803	1,37,670
Sandoway	36,000	48,235	36,618	49,383	36,968	49,808	37,033	50,539	37,193	51,233
Rangoon	410,171	8,10,214	423,106	8,30,168	468,085	9,20,865	498,641	9,65,344	529,317	10,45,628
Basscin	222,777	3,60,499	220,214	3,57,694	224,383	3,66,764	233,242	3,81,220	233,908	3,77,773
Henzada	236,906	3,70,411	248,539	3,89,336	260,232	4,06,689	264,721	4,12,222	266,550	4,18,040
Prome	265,379	2,80,480	175,192	2,21,359	184,474	2,29,061	182,106	2,28,139	180,721	2,27,028
Thayetmyo	Included in Prome.		95,866	63,215	115,222	69,945	102,807	67,530	98,390	64,671
Toungoo	36,607	32,337	37,290	32,671	35,364	31,949	35,466	32,263	36,323	32,835
Shwè-gyeen	72,604	50,692	74,352	52,377	80,055	56,030	81,963	57,736	90,692	97,355
Apherst	194,494	3,38,790	204,074	3,58,086	210,151	3,69,075	221,039	3,82,572	231,647	4,03,194
Tavoy	59,012	91,394	60,392	91,879	60,966	91,878	61,604	88,243	63,898	90,226
Mergui	87,312	51,694	88,783	53,503	89,822	54,505	88,654	55,043	42,818	60,279
Total	1,936,988	30,87,591	1,982,869	31,64,797	2,090,386	33,10,441	2,143,968	34,45,221	2,203,539	35,74,726

11. It will be observed that there has been a steady

Steady increase in the cultivated area and in the revenue derived therefrom. increase year by year in the total cultivated area and in the revenue derived therefrom, and that the latter has increased in even greater ratio than the former, the rate per acre in 1868-69 having been Rs. 1-9-5, and in the year of report Rs. 1-9-11. This is not a high rate, but it is supplemented by the duty on the export of rice, the great staple of the country. It is the great object of the administration to make the charges on land as light as possible. Each district, with one or two slight exceptions, shows an improvement in the five years, but some in a much greater degree than others, as will be seen from the following percentages:—

		Area. per cent.		Revenue. per cent.
Akyab	... (increase)	5.27	(increase)	6.35
Northern Arakan	... "	20.90	"	24.46
Ramree	... "	13.44	"	17.01
Sandoway	... "	3.32	"	6.21
Rangoon	... "	29.04	"	29.05
Bassein	... "	5.03	"	4.82
Henzada	... "	12.48	"	12.85
Prome	... "	3.09	"	2.56
Thayet	... "	2.53	"	2.30
Toungoo	... (decrease)	.78	"	1.54
Shwè-gyeen	... (increase)	24.91	"	92.07
Amherst	... "	19.10	"	19.03
Tavoy	... "	8.27	(decrease)	1.29
Mergui	... "	14.55	(increase)	16.60

12. The season appears on the whole to have been fairly

Season on the whole fairly good. Dengue and cattle diseases interfered with cultivation.

good, there having been but little loss from inundation or from drought, but dengue prevailed extensively in some districts of the Pegu Division, and interfered with cultivation, whilst cattle disease, which is one of the greatest drawbacks to the development of the agricultural wealth of the province, still existed in various parts of the country.

13. The cultivation in the Henzada District, resulting

Increase in the area of cultivation resulting from embankments.

from the construction of *embankments*, was during the year of report, under rice 22,498 acres, as gardens 888 acres, and miscellaneous tillage 568 acres—a total of 23,954 acres, against 22,628 acres in the previous year, the increase being “due to pottans falling due to

"revenue, and does not include the land brought under cultivation by lessees in addition to their leaseholds, of which no account is kept." There are certain small embankments in the Thayet District also which protect 1,350 acres of land, according to the returns, but it appears that a much larger area than this is under cultivation owing to such works, most of which have been constructed by the people themselves. During the year two bunds were made by the Government in Thayetmyo, which will render about 1,200 acres more land available, and in several other places in this district similar works are under consideration, since "every acre of land which is rendered culturable will at once add about two souls to the population of the district, as there are always plenty of people just beyond the frontier ready to step in and occupy land as fast as it is made available." In the Amherst District, too, a quantity of land has been brought under cultivation at a small expense by cuttings to carry off the surface water and by bunds, and it is intended to reclaim some large areas in the neighbourhood of Moulmein, as a considerable demand for land now exists on the part of the people of that town, numbers of whom find the cultivation of rice more lucrative than their ordinary avocations.

14. Something has also been effected in other districts with this object. A great deal could be done at a very slight expense, and schemes are gradually taken up and carried out as funds and establishments are available. It is much to be regretted that the Government as landlord does not set aside a certain portion of the land revenue yearly for the purpose of improving its property by reclaiming and rendering culturable large tracts of good land now waste for the want of petty drains or embankments. District Officers could do a great deal if left to carry out such works by themselves, but when schemes have to be elaborated and detailed, levels and plans prepared, and scales of increase of revenue distinctly laid down as the result of the operation, the matter becomes one of difficulty, as the District Officers are already most of them overworked.

15. *Land under rice cultivation.*—The area of land under rice crops during the year of report again showed a considerable increase over that of the previous year, the acreage being 1,883,120 and 1,820,727 respectively, and the revenue assessed in the two years amounted to Rs. 31,19,852 and Rs. 29,90,594.

—an increase of Rs. 1,29,258; the increase in revenue being 4·35 per cent; and in acreage 3·42 per cent. In the Arakan Division 7,610 acres more were brought under this description of cultivation, yielding Rs. 13,604; in Pegu 34,507 acres, which yielded Rs. 82,472; and in Tenasserim 20,276 acres, the enhanced revenue being Rs. 33,182. A slight improvement in both revenue and acreage took place in each of the districts of the Arakan Division; in the Pegu Division the greatest increase was in the Rangoon District, viz. 26,676 acres, and Rs. 76,250; whilst in Bassein and Thayet there was a small increment in the area cultivated but a falling off in revenue, and in Henzada and Prome a limited increase under both heads; in Tenasserim a satisfactory increase in both area and revenue took place in each district.

16. With the great demand for rice which exists there is no doubt that the quantity of land tilled will still further increase year by year, and if sufficient population could be obtained the supply of grain from this province, with its favourable rainfall, would be practically unlimited. As it is, the quantity of rice available for export has of late years increased in a much greater ratio than the area of land under cultivation, as will be seen by the following statement:—

Years.	Exports of Rice to			Area under rice cultivation.
	Europe, Straits, &c.	Upper Burma.	Total.	
	Tons.	Tons.	Tons.	Acres.
1866-67 ...	248,101	21,372	269,473	1,635,253
1867-68 ...	325,913	100,465	426,378	1,660,158
1868-69 ...	446,109	74,500	520,609	1,643,668
1869-70 ...	329,641	75,049	404,690	1,676,540
1870-71 ...	440,001	96,307	536,308	1,756,491
1871-72 ...	487,162	57,123	544,285	1,820,727
1872-73 ...	720,350	26,655	747,005	1,883,120

17. The quantity of land left fallow showed a very satisfactory decrease in the year under review as compared with the preceding one, the areas being 32,914 acres and 45,951

acres respectively. In Arakan there was a small increase instead of a decrease as in the previous year, nearly the whole of which was in the Akyab District. In Pegu the decrease was considerable, the falling off having taken place in Rangoon and Henzada, whilst Bassein and Thayet showed a large comparative increment. In Tenasserim the decrease was also considerable, and was altogether in the Amherst District, owing to an extension of cultivation caused by a favourable rice season.

18. *Garden and orchard land*.—There were 123,328 acres of land under this description of cultivation in 1872-73, against 120,824 in the preceding year, the revenue for the two years being Rs. 2,81,834 and Rs. 2,77,875 respectively. Of the increase 127 acres and Rs. 322 were in Arakan, 914 acres and Rs. 900 in Pegu, and 1,412 acres and Rs. 2,737 in Tenasserim. In the latter division there was an increase in each district.

Miscellaneous cultivation shows a small decrease.

19. *Miscellaneous cultivation* showed a decrease in both area and revenue, the figures for the last two years being

as follows:—

		Acres.	Rs.
1871-72	...	82,383	1,13,951
1872-73	...	76,322	1,08,974
Decrease	...	<u>6,061</u>	<u>4,977</u>

The falling off in Arakan was 204 acres, owing to a rectification of measurements in Akyab and to a curtailment of sugarcane cultivation in Ramree; in Pegu 5,463 acres, chiefly in Henzada and Thayet, the dengue having prevailed badly in the former district, and erosion of the river bank having destroyed a considerable quantity of land in the latter; and in Tenasserim 394 acres, in Amherst, Mergui, and Toungoo, which is accounted for by the cultivators being fully employed with their rice crops, and hence having no time for this kind of tillage.

20. *Toungyd*.—Fifty-two persons more were employed in toungya or hill cultivation during the year of report than in the previous year, but there was a decrease of 312 acres in the estimated area, and of Rs. 55 in the revenue assessed. In Arakan there was a decrease of

Increase in the number of persons engaged in hill cultivation, but decrease in the estimated area.

1,650 acres, principally in the Akyab District, owing to cultivators resorting to tillage in the plains. In Pegu each district showed a decrease except Rangoon, but the increase in that district was slight. The falling off was greatest in Prome and Thayet, owing to the dengue fever in the latter and forest operations in the former. In Tenasserim there was an increase in each district, but about two-fifths of the total enhanced area, viz. 5,358 acres, were brought under cultivation in the Salween tracts, where but little low land is available, and another fifth in Mergui, where there is a great extent of hilly ground. It is said that the increase was "due chiefly to the season having been more favourable from a more timely fall of rain than that which occurred in the previous year."

21. *Grants under the Waste Land Rules.*—Of the area granted under these rules, 8,719 acres were under assessment in 1872-73, which yielded a revenue of Rs. 9,110; in the previous year the area was 7,672 acres, and the revenue Rs. 7,796. The decrease in the revenue-paying area in Arakan was 268 acres, and in the revenue Rs. 199, owing to one grant in the Akyab District which paid revenue in 1871-72 having been excluded in 1872-73, consequent on its having been resumed. An additional grant came under assessment in the Pegu Division during the year of report, yielding Rs. 687. In the Naf Township of the Akyab District one new grant of 5,779 acres, which had been arranged for some years ago, was made to Mr. George Bulloch, but in several other parts of that district considerable areas of land which had been granted some time back were resumed, because the conditions of the grants had not been fulfilled. The total area held by grantees in this district is 78,301 acres, of which 40,024 acres are under cultivation, and 5,784 only are as yet liable to payment of revenue, yielding Rs. 6,104. The area of grants made under these rules in Pegu is 80,923 acres, of which but a small proportion is under tillage.

22. *Land Settlement.*—No settlements were carried out in either the Arakan or Tenasserim Divisions during the year, but a Settlement Department organized under the rules framed by the Special Revenue Committee of 1872 commenced operations under the Deputy Commissioner of the Herrada

Comparative statement showing the area of cultivated land under settlement during the past two years.

District. The results of the settlement effected had not been ascertained at the time the annual Revenue Reports were submitted. The following statement shows the area of cultivated land under lease in the several districts of the province during the year of review and that immediately preceding :—

DISTRICT.	Area under Settlement in		Increase.	Decrease.
	1871-72.	1872-73.		
	Acres.	Acres.	Acres.	Acres.
Akyab	75,800	75,532	...	268
Northern Arakan ... ..	...	...	...	...
Ramree	54,945	54,638	...	307
Sandoway	10,384	10,384	...	...
Rangoon	196,072	191,093	...	4,974
Bassein	65,224	61,901	...	3,323
Myanoung	195,475	194,425	...	1,050
Prome	154,239	154,222	...	17
Thayet ... ..	...	...	...	...
Toungoo	28,695	28,695	...	...
Shwè-gyeen	10,649	10,435	...	214
Amherst	59,421	58,040	...	1,381
Tavoy	11,575	11,575	...	...
Mergui	20,166	7,245	...	12,921
Total...	882,345	858,190	...	24,455

The decrease in Arakan was but small; that in Rangoon arose from leases having lapsed; that in Bassein from the relinquishment of land which suffered from inundation in 1871; and that in Mergui from the leases of certain land which had been under settlement for five years having expired and not being renewed.

CAPITATION TAX, AND LAND ASSESSMENT IN LIEU.

23. The revenue derived from the Capitation Tax levied on 575,097 persons in the year of report was Rs. 23,45,685, against Rs. 22,69,534 assessed on 556,035 persons in the preceding year. The increase was, therefore, 19,062 persons and Rs. 76,142, or 3.45 per cent. and 3.35 per cent. respectively—

Satisfactory increase in revenue from Capitation Tax in each district. an improvement on the increase shown in 1871-72. The increment in Arakan was 2,176 persons and Rs. 9,804, each district showing a fair improvement; in Pegu 11,356 persons and Rs. 48,631, Rangoon and Thayet showing a large increment, and the other districts a fair average; and in Tenasserim 5,530 persons and Rs. 17,707—a satisfactory increase having taken place in each district.

24. The receipts on account of Land Tax levied in lieu of Capitation Tax in the principal towns were Rs. 1,49,163 in 1872-73, and Rs. 1,43,036 in 1871-72—an increase of Rs. 6,127, or 4.28 per cent. The increase in Arakan and Tenasserim was very small, being only Rs. 84 and Rs. 81 respectively; but in Pegu the increment was satisfactory, and was chiefly in the Rangoon District.

FISHERIES.

25. The tax on sea and inland fisheries aggregated Rs. 7,22,244 in the year under review, against Rs. 6,88,747 in that preceding—an increase of Rs. 33,497, or 4.86 per cent., of which Rs. 1,110 was the increment in Arakan, Rs. 22,025 in Pegu, and Rs. 10,362 in Tenasserim, the latter division showing the largest comparative improvement. The increase in Arakan is said to be due to "greater attention having been paid to the subject in consequence of orders issued in the course of the year." The fisheries in this division differ very much from those in other parts of the province; there are no lake or tank fisheries, but the revenue is derived from a

tax on nets only. In the Rangoon District the pond and lake fisheries realized Rs. 44,841 in excess of the receipts in the previous year, notwithstanding that 16 fisheries and turtle banks were not leased, owing to persons being unwilling to take them except at very low prices; but there was a falling off in the sea fishery tax of upwards of Rs. 7,000, which is attributed to the low prices realized in 1871-72 for gnapee and salt-fish. The tax on sea fisheries in the Bassein District also decreased, partly due to the fluctuations incident to this kind of fisheries, and partly to the dengue fever. A decrease of Rs. 8,379 occurred in Henzada, owing to the border fishery having been included in the Bassein District collections this year, and to other re-arrangements; in Prome an increase of Rs. 3,134 was realized from enhanced prices for pond fisheries; and in Thayetmyo a falling off of Rs. 1,053 in the rent of a fishery dependent on the Irrawaddy. In Tenasserim the increase was equal to 12.67 per cent., and was "due chiefly to the old system of renting the fisheries annually having been put a stop to during the year, and the new system of leasing all inland fisheries for a term of five years by public auction to the highest bidders above an upset price being introduced."

26. The new system of letting the inland fisheries, described in the 33rd paragraph of the Revenue Report for 1871-72, appears to have worked well during the year of report, and resulted in an enhanced revenue in almost every district in which such fisheries exist; while by re-leasing little fisheries which interfered with the water-supply of the people, the public generally have at the same time been great gainers.

New system of letting fisheries has worked well, and has resulted in an increase in the revenue.

SALT EXCISE.

27. The revenue under this head showed a considerable decrease in the year of report, the assessment having been Rs. 44,662, against Rs. 55,045 in 1871-72. Contrary to the preceding year there was a large falling off in Arakan, chiefly in the Ramree District, owing to the small demand which existed for the product in Bassein and Rangoon through the large importations of salt from Europe. In Pegu also there was a decrease to the extent of 31 per cent., which was divided pretty equally between the Rangoon and Bassein Districts,

Decrease in duty assessed on salt manufactured in the province.

and was due to the falling off in the sea-fisheries, the salt of local manufacture being now used principally in the preparation of ngapee. In Tenasserim, however, owing to an improved demand, there was an increase in revenue against a decrease in the preceding year. This has now become a very fluctuating item of revenue, and will no doubt be considerably affected year by year. But what is lost in the local excise is gained in the duty on importation of foreign salt, and the fluctuations are therefore unimportant from a revenue point of view. Pegu and Upper Burma are at present regularly supplied with foreign salt, and although the requirements of Arakan and Tenasserim are still met by the local manufacture, yet it is probable that ere long the foreign product will successfully compete with it in the ports of Akyab and Moulmein.

CUSTOMS.

28. The receipts on account of duty, fines, and confiscations during the year of review reached the satisfactory total of Rs. 45,86,722, which is by far the largest amount ever collected in any one year in the Customs Department. In 1871-72 the realizations aggregated Rs. 31,61,024, so that the increase was Rs. 14,25,698, or 43.83 per cent. There was an improvement in each division, that in Pegu being the most important, and that in Tenasserim the least. The collections at Akyab were Rs. 8,82,385, against Rs. 5,27,566 in 1871-72, the increase being Rs. 3,54,819, due almost entirely to the increased shipments of rice to Europe. In Rangoon, where there were largely enhanced receipts from rice and the duty on direct imports from Europe also increased considerably, the collections aggregated Rs. 29,28,972, being Rs. 9,19,893 in excess of those in the previous year. At Bassein the total realizations were Rs. 3,92,274, against Rs. 2,88,798 in the year preceding—an increase of Rs. 1,03,476, due chiefly to an increased export of rice, the import of salt having also increased. The Customs receipts in Moulmein were Rs. 3,54,752, being Rs. 49,027 above the amount realized in 1871-72, which was due to increased imports of spirituous liquors and other goods. At Tavoy the increase was Rs. 5,719, whilst at Mergui there was a decrease of Rs. 3,236. Trade throughout the province was in a satisfactory state during the year. A separate and detailed Report on Trade and Customs has been submitted.

EXCISE.

29. The gross amount of demand under this head as Imperial revenue during 1872-73 was Rs. 10,98,039, which shows the very satisfactory improvement of Rs. 1,41,070, or 14.74 over the preceding year. An increase took place in each division—Arakan, Rs. 4,368, Pegu Rs. 87,422, and Tenasserim, Rs. 49,280, the latter being by far the largest comparatively. The increase has been general in all the principal districts of the province, except Thayet, and tends to show that the new system introduced under Act X of 1871 has worked satisfactorily. A detailed report on the working of the Excise Department has been separately submitted to the Government of India. It is satisfactory to note that this increase of excise revenue has been simultaneous with a very remarkable decrease in serious crime, which is a strong refutation of the theories on the subject which are prevalent among those who give only a superficial consideration to the real working of the excise system. The new excise system in Burma has simply produced organization and control, where before, under the farming system, everything was left to chance.

STAMPS.

30. The sales of all description of stamps increased to a considerable extent in the year of report as compared with the previous year, the revenue being Rs. 7,04,811 and Rs. 6,47,616 respectively. Each division showed an increase; that in Arakan being upwards of 10 per cent., principally in Judicial stamps. In Pegu the increase was about 11 per cent., and the largest proportion was in Postage and Telegraph stamps, although both Judicial and Impressed stamps showed a fair increase. There was a decrease of nearly 2 per cent. in the revenue derived from Judicial and Commercial stamps in the Tenasserim Division, chiefly due to a diminution in litigation, but an increase of over 13 per cent. in the revenue from Postage and Telegraph stamps.

INCOME TAX.

31. In consequence of the minimum rate of income liable to assessment having been raised from Rs. 750 to Rs. 1,000, there was a decrease throughout the province in the revenue under this head,

the amount collected being Rs. 50,298, against Rs. 66,790 in 1871-72. This tax was abolished on the 31st March 1873.

FORESTS.

32. The revenue realized by the Forest Department during the year of report was Rs. 8,27,569, against Rs. 7,72,399 in the previous year, and Rs. 8,18,124 in 1870-71. The increase was therefore Rs. 55,170, or 7.14 per cent.

Increase in the revenue realized by the Forest Department.

MISCELLANEOUS.

33. The *Marine* receipts, including Coast Light Dues, increased by Rs. 24,645 owing to the great development of the sea-borne trade. In the *Jail Department* there was also an increase, the receipts in 1871-72 having been Rs. 98,933, and in the year of report Rs. 1,60,876, due to a larger outturn of work by the Manufacturing Department; a slight increment of Rs. 451 was realized as *School Fees*; *Fines, &c.*, increased by Rs. 10,500, and *Forest Produce* by Rs. 1,700; whilst *Unclaimed Property Sold* decreased by Rs. 2,001; *Fees on Civil and Criminal Processes* by Rs. 359; *Premiums on Bills* by Rs. 80; *Savings from Pay* by Rs. 965; and *All other items* by Rs. 26,224. These are all fluctuating items of revenue, and call for no special remarks.

Marine receipts.

Jail manufactures.

DEFAULTERS.

34. As in 1871-72 no persons were imprisoned for non-payment of revenue in Akyah, nor in Northern Arakan. In Ranree 33 young men were in jail for less than one month for default of payment of capitation tax, and in Sandoway one person only was sent to prison for a like period. No imprisonments took place in Rangoon, Myanoung or Prome, but three were confined in jail in Bassein, two of whom were released within a month and the third within three months; and two in Thayetmyo, both of whom were released within a month. The defaulters in Tenasserim were, in Amherst eight, of whom two were imprisoned for less than a month, five for less than two months, and one for 78 days; and in Tavoy thirteen, for non-payment of capitation tax,—the whole of whom were released within one month. No persons were imprisoned in the Shwè-gyeen, Toungoo, Mergui, and Salween Districts. These

Very few persons imprisoned for non-payment of revenue.

figures compare very favourably with those of the preceding year, and having regard to the large revenue raised from a small population, show very remarkable results, and afford clear proof that though the incidence of taxation per head is so much higher in Burma than in India, the general prosperity of the country is such that it is paid without difficulty or demur, and that it is raised in a manner which calls forth no opposition from the people. The whole of the Land Revenue and Capitation Tax is collected direct from the people by the Thoogyees, or revenue collectors. Each Thoogyee has a regular circle of collection, and is paid by a commission of 10 per cent. on all sums up to Rs. 6,000, and 5 per cent. on all sums above that. It is to be feared that as a rule the Thoogyees are not a very scrupulous or hardworking set of men, and their supervision throws much work on to the shoulders of the more active Deputy Commissioners; still, they do manage to collect a large revenue without any dissatisfaction to the people, and they take the place practically of the Zemindars' Naibs and Gomasthas in Bengal, with about the same amount of honesty and keenness for their employers' interest.

REMISSIONS.

35. The season having been favourable throughout the province, the applications for remissions of Land Tax were for a comparatively small sum, viz. Rs. 24,681, against Rs. 1,54,278 in the previous year. Under other heads, too, there was a decrease, except Excise, which increased from Rs. 67 to Rs. 12,890. Of the latter sum Rs. 10,410 was the amount of remissions in the Amherst and Shwè-gyeen Districts of the Tenasserim Division "consequent on the re-sale of certain spirit licenses surrendered under the provisions of the Excise Act. The cause of these surrenders arose from the fact of the "wild speculation of certain bidders who had no previous knowledge of the real value of out-stills." The aggregate of remissions applied for, viz. Rs. 52,483, has been sanctioned by the Chief Commissioner under the authority of letter No. 1169, dated the 15th February 1872, from the Financial Department of the Government of India.

By order of the Chief Commissioner,

RANGOON,
The 15th December 1873. }

H. T. DUNCAN, Major,
Officiating Secretary.

No. 1.—Statement showing the several heads of Revenue and the amount demand thereon for the years 1870-71, 1871-72, and 1872-73.

Items of Revenue.	Demand for 1870-71.	Demand for 1871-72.	Demand for 1872-73.	Increase in 1872-73 over 1871-72.	Decrease in 1872-73 over 1871-72.
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Land	33,10,441	34,45,227	35,74,726	1,29,499	..
2. Capitation Tax	22,11,054	22,09,543	23,45,685	76,142	..
3. House Tax and Land Assessment in lieu of Capitation Tax in Towns ..	1,35,933	1,43,036	1,40,163	6,127	..
4. Fisheries, Sea and Inland	6,60,846	6,38,747	7,22,244	33,497	..
5. Salt Excise	51,437	55,045	44,662	..	10,383
6. Customs	28,48,030	31,61,024	45,86,722	14,25,698	..
7. Excise on Spirits, Opium, &c. ..	9,87,811	9,56,969	10,98,039	1,41,070	..
8. Stamps { Revenue and Judicial ..	4,73,672	4,06,818	4,22,456	15,638	..
Postage and Telegraph ..	2,06,018	2,40,798	2,82,355	41,557	..
9. Income Tax	2,12,293	66,790	50,298	..	16,492
10. Marine, including Coast Light Dues ..	55,845	55,680	80,305	24,645	..
11. All other Items	2,20,096	2,90,278	2,72,849	..	17,429
Under the control of Commissioners ..	1,13,82,476	1,17,79,935	1,36,29,504	18,93,873	44,304
12. Forest Revenue, including Excise on Timber	8,18,124	7,72,399	8,27,569	55,170	..
13. Jail Manufactures	1,15,128	98,933	1,60,876	61,943	..
14. School Fees	4,937	6,739	7,190	451	..
Total	1,23,20,665	1,26,58,006	1,46,25,139	20,11,437	44,304
Net increase	19,67,133	..

No. II.—Comparative statement of the amount demand of Land and other Imperial Revenue of the Province of British Burma for the years 1871-72 and 1872-73.

20

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	AREAS.	Area of paddy land on which revenue is payable.	Amount of assessment on paddy land on which revenue is payable.	Area of garden and orchard land on which revenue is payable.	Amount of assessment on garden and orchard land on which revenue is payable.	Area of miscellaneous cultivation on which revenue is payable.	Amount of assessment on miscellaneous cultivation.	Tongya or hill cultivation on which revenue is payable.	Estimated area of tongya cultivation at two acres to each cultivator.	Amount of assessment on hill cultivation.	Area of land granted under Government rules, and paying revenue.	Amount of revenue demand on such land granted under Government rules.	Total area of land cultivation on which revenue is payable.	Total assessment on land.	Number of persons of every kind assessed for capitation tax.	Amount of demand from such persons assessed.	Number of lots or houses, &c., assessed on for tax in lieu of capitation.
	Acres.	Rs.	Rs.	Acres.	Rs.	Acres.	Rs.	No. of cultivators.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	No. of persons.	Rs.	No. of houses.
Arakan.	1871-72 ..	350,265	6,59,694	25,613	48,558	12,008	20,444	7,642	19,958	8,809	6,881	7,401	423,725	7,44,906	111,075	4,46,459	4,646
	1872-73 ..	366,875	6,73,298	25,791	48,880	11,004	20,119	7,025	18,308	8,085	6,613	7,202	429,391	7,57,584	113,251	4,56,233	4,612
	Increase ..	7,610	13,604	178	322	204	325	617	1,650	724	268	199	5,666	12,678	2,176	9,804	134
	Decrease ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Pegu ..	1871-72 ..	1,125,092	18,22,811	46,825	1,25,213	61,975	82,628	23,417	46,834	23,417	791	395	1,281,517	20,54,464	332,517	14,21,778	18,309
	1872-73 ..	1,159,599	19,05,283	47,739	1,26,113	56,512	78,332	21,407	42,814	21,407	2,106	1,908	1,308,770	21,33,243	343,873	14,69,809	20,807
	Increase ..	24,507	82,472	914	900	5,463	4,096	2,010	4,020	2,010	1,815	1,513	27,253	78,779	11,356	48,031	2,501
	Decrease ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tenasserim.	1871-72 ..	336,370	5,08,089	48,386	1,04,104	8,400	10,879	22,785	45,570	22,785	..	..	438,726	6,45,857	112,443	4,01,906	1,980
	1872-73 ..	356,646	5,41,271	49,798	1,06,841	8,006	10,323	25,464	50,928	25,464	..	..	465,378	6,83,899	117,973	4,19,613	2,083
	Increase ..	20,276	33,182	1,412	2,737	394	2,679	5,358	2,679	..	..	..	26,652	38,042	5,530	17,707	103
	Decrease ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Grand Total.	1871-72 ..	1,820,727	29,90,594	120,824	2,77,875	82,383	1,13,951	53,844	112,362	55,011	7,672	7,796	2,123,968	34,45,227	556,035	22,69,543	24,932
	1872-73 ..	1,883,120	31,19,852	123,328	2,81,834	76,322	1,08,974	55,896	112,050	54,956	8,719	9,110	2,213,539	35,74,726	576,097	23,45,685	27,402
	Increase ..	62,393	1,29,258	2,504	3,959	..	..	552	..	..	1,047	1,314	9,571	1,29,499	19,062	76,142	2,470
	Decrease ..	..	..	..	..	6,061	4,977	..	312	55	..	..	..	..	..	..	..

Imp 16587 Dated 6.11.10

RESOLUTION ON THE REVENUE REPORT,

No. II.—Continued.

1	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32
DIVISION.	Amount demand from such lot or houses, &c.	Fisheries, sea, river, lake, or pond.	Salt excise duty.	Sea Customs, including fines, confiscations, &c.	Excise, including net profit on sale of opium.	Stamps of all kinds.	Income tax.	Marine receipts, including Coast Light Dues.	Miscellaneous collections; vide Statement No. III.	Grand total of revenue demand.	Amount of commission paid to Thuggees on collection of revenue.	Amount of revenue recommended for remission.	Amount of revenue demand actually realized up to close of the year.	Amount of revenue demand actually realized up to 30th June 1872.	Balance of revenue demand due on 30th June, exclusive of remissions recommended in column 29.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Araikan	1871-72 .. 13,039 1872-73 .. 13,123 Increase .. 84 Decrease	11,446 12,566 1,110 ..	12,930 8,551 .. 4,379	5,27,566 8,82,385 3,54,819 ..	1,28,083 1,32,451 4,368 ..	61,619 68,288 6,669 ..	11,893 8,620 .. 3,273	2,327 1,618 .. 709	38,012 44,156 6,144 ..	19,98,280 23,85,595 3,87,315 ..	1,14,478 1,13,304 1,826 ..	4,712 6,579 1,867 ..	19,28,297 21,07,334 1,79,037 ..	19,92,285 23,78,264 3,85,979 ..	1,283 752 .. 531
Pegu	1871-72 .. 1,20,925 1872-73 .. 1,38,887 Increase .. 6,962 Decrease	5,76,382 5,98,407 22,025 ..	32,132 22,110 .. 10,022	23,01,877 33,21,243 10,19,369 ..	5,19,705 6,07,127 87,422 ..	4,42,231 4,90,664 48,433 ..	41,253 31,976 .. 9,277	39,925 64,122 24,997 ..	1,22,941 1,19,658 .. 3,283	76,72,313 89,85,249 13,12,936 ..	2,80,650 2,88,758 8,108 ..	1,41,756 27,376 .. 1,14,480	70,65,072 84,86,280 14,21,208 ..	5,09,747 89,46,167 14,36,780 ..	20,810 11,906 .. 9,004
Tenasserim	1871-72 .. 9,072 1872-73 .. 9,153 Increase .. 81 Decrease	1,00,919 1,11,281 10,362 ..	9,983 14,001 4,018 ..	3,31,581 3,83,091 51,510 ..	3,09,181 3,68,461 49,280 ..	1,43,766 1,45,859 2,093 ..	13,644 9,702 .. 8,942	14,108 14,565 457 ..	1,29,325 1,09,035 .. 20,290	21,09,342 22,58,660 15,947 ..	98,656 99,011 355 ..	26,417 18,628 .. 7,789	18,94,812 20,88,700 1,43,978 ..	20,82,482 22,46,032 1,96,550 ..	443 443
Grand Total	1871-72 .. 1,43,036 1872-73 .. 1,49,163 Increase .. 6,127 Decrease	6,88,747 7,22,244 33,497 ..	55,045 44,662 .. 10,383	31,61,024 45,86,723 14,25,698 ..	9,56,969 10,98,039 1,41,070 ..	6,47,616 7,04,811 57,195 ..	66,790 50,298 .. 16,492	55,660 80,305 24,645 ..	2,90,278 2,72,849 .. 17,429	1,17,79,935 1,36,29,504 18,49,569 ..	4,90,784 5,01,073 10,289 ..	1,72,885 52,483 .. 1,20,402	1,08,88,181 1,26,32,404 17,44,223 ..	1,15,84,514 1,35,04,463 19,79,949 ..	22,576 12,558 .. 9,978

No. III.—Return of Miscellaneous Taxes collected in the Province of British Burma for the year 1872-73, being detail of column 26 of Comparative Statement No. II.

Number.	Items of Revenue.	Arakan Division.		Pegu Division.		Tenasserim Division.	Total British Burma.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Fines and Forfeitures, &c.	(1871-72 .. 18,729 1872-73 .. 24,546	1,12,294 1,10,239	27,681 34,419	1,58,704 1,49,204		
2	Forest Produce	(1871-72 .. 2,702 1872-73 .. 2,061	1,421 1,350	14,306 16,718	18,429 20,129		
3	Unclaimed Property Sold	(1871-72 .. 5,406 1872-73 .. 1,884	2,496 3,524	1,382 1,875	9,284 7,283		
4	Fees on Civil and Criminal Processes	(1871-72 .. 249 1872-73 .. 373	3,055 2,781	408 199	2,512 3,353		
5	Premium on Bills	(1871-72 1872-73	169 69	84 104	253 173		
6	Savings from Pay of Establishment	(1871-72 .. 20 1872-73 .. 84	1,727 418	471 751	2,218 1,253		
7	Karen Chiefs' tribute	(1871-72 1872-73 .. ..	.. ..	2,977 2,977	2,977 2,977		
8	All other items	(1871-72 .. 10,906 1872-73 .. 15,208	1,779 1,277	82,016 51,992	94,701 68,477		
	Total	(1871-72 .. 38,012 1872-73 .. 44,156	1,22,941 1,19,658	1,29,325 1,09,035	2,90,278 2,72,849		

No. IV.—Statement showing Revenue Remissions recommended for 1872-73 (omitting fractions).

Taxes.		Arakan.	Pegu.	Tenasserim.	Total British Burma.
<i>Land Revenue.</i>					
Inundation	.. ..	1,144	9,519	461	11,124
Drought..	.. ..	..	3,378	1,660	5,038
Other causes	.. ..	752	5,847	1,920	8,519
Total Land Revenue..		1,896	18,744	4,041	24,681
Capitation tax	.. ..	2,514	4,465	3,270	10,250
Land assessment in towns in lieu of capitation	.. ..	1,816	1,471	74	3,361
Fisheries, sea and inland	.. ..	..	433	40	473
Income tax	.. ..	..	..	729	729
Salt tax	.. ..	..	40	..	40
Excise	.. ..	350	2,085	10,456	12,890
Miscellaneous	.. ..	..	38	18	56
Total..		6,579	27,276	18,608	52,483

By order of the Chief Commissioner,

RANGOON,
The 15th December 1873.

H. T. DUNCAN, Major,
Officiating Secretary.

REPORT
ON
THE REVENUE ADMINISTRATION
OF
BRITISH BURMA

FOR
The year 1872-73

ARAKAN DIVISION.

From the Commissioner of the Arakan Division, to the Officiating Secretary to the Chief Commissioner, British Burma,—No. 53, dated Akyab, the 27th August 1873.

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 1872-73, with returns Nos. I to XIV.

2. This statement is a comparative return showing the amount of demand of the Imperial revenue of the several districts for the years 1871-72 and 1872-73.

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

4. The statement given below exhibits the area of paddy land paying revenue, and the amount of demand on the same, for the past two years :—

Area of Paddy Land.

	1871-72.	1872-73.	Increase.	Decrease.
	Acres.	Acres.	Acres.	Acres.
Akyab	252,392	258,758	6,366	...
Northern Arakan	37	37	...	...
Ramree	80,324	81,142	818	...
Sandoway	26,512	26,938	426	...
Total	359,265	366,875	7,610	...

Revenue Demand.

				1871-72.	1872-73.	Increase.	Decrease.
				Rs.	Rs.	Rs.	Rs.
Akyab	...	...	...	5,01,966	5,13,920	11,954	...
Northern Arakan	...	...	...	27	27	...	...
Ramree	...	...	...	1,19,326	1,20,360	1,034	...
Sandoway	...	...	...	38,375	38,991	616	...
Total				6,59,694	6,73,298	13,604	...
£				65,969	67,329	1,360	...

showing a total increase of 13,604 acres in the area, and of Rs. 13,604 (£1,360) in the revenue demand during the year of report, which it is hoped will be considered satisfactory.

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

6. The increase and decrease in the actually cultivated area of rice land in the four districts for the two years 1871-72 and 1872-73 are, however, as follows :—

[illegible]

7. The increase of 7,274 acres in the area of land under paddy cultivation in the year, yielding a revenue of Rs. 13,563 (£1,365), is very satisfactory.

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

Columns 4 and 5—Garden Land.

Area of Garden Land.

	1871-72.	1872-73.	Increase.	Decrease.
	Acres.	Acres.	Acres.	Acres.
Akyab	17,324	17,396	72	...
Northern Arakan	40	38	...	2
Ramree	5,313	5,386	73	...
Sandoway	2,936	2,971	35	...
Total	25,613	25,791	178	...

Revenue Demand.

	1871-72.	1872-73.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab	35,612	35,756	144	...
Northern Arakan	80	76	...	4
Ramree	8,010	8,134	124	...
Sandoway	4,856	4,914	58	...
Total	48,558	48,880	322	...
£	4,855	4,888	32	...

9. In the whole division an increase is shown of 178 acres with a revenue demand of Rs. 322 (£32).

10. The table given below shows the area of land under miscellaneous cultivation, and the amount of revenue demand on the same for the years 1871-72 and 1872-73:—

Columns 6 and 7—Land under Miscellaneous Cultivation.

Area of Miscellaneous Cultivation.

	1871-72.	1872-73.	Increase.	Decrease.
	Acres.	Acres.	Acres.	Acres.
Akyab	4,242	4,163	...	79
Northern Arakan	23	24	1	...
Ramree	3,967	3,727	...	230
Sandoway	3,776	3,880	104	...
Total	12,008	11,804	...	204

Revenue Demand.

	1871-72.	1872-73.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab ...	8,661	8,480	...	136
Northern Arakan ...	47	48	1	...
Ramree ...	5,857	5,514	...	343
Sandoway ...	5,924	6,077	153	...
Total ...	20,444	20,119	...	325
£ ...	2,044	2,011	...	32

11. From the above it will be noted that there has been a contraction in the area under cultivation of 204 acres, and a consequent falling off in the revenue demand of Rs. 325 (£32). The decrease in the Akyab District is attributed to rectification of measurements, that in the Ramree District principally to a curtailment of the sugarcane cultivation, consequent on the fall in the price of sugar in the Akyab market.

12. The following table exhibits the extent of cultivation of toungyas, and the amount of revenue demand thereon, during the past two years :—

Columns 8 to 11—
Toungya Cultivation.

Toungya Cultivators.

	1871-72.	1872-73.	Increase.	Decrease.
	Number.	Number.	Number.	Number.
Akyab ...	3,919	3,341	...	578
Northern Arakan ...	580	607	27	...
Ramree ...	2,278	2,278	...	...
Sandoway ...	865	799	...	66
Total ...	7,642	7,025	...	617

Area.

	1871-72.	1872-73.	Increase.	Decrease.
	Acres.	Acres.	Acres.	Acres.
Akyab ...	9,321	7,971	...	1,350
Northern Arakan ...	1,160	1,214	54	...
Ramree ...	5,668	5,714	46	...
Sandoway ...	3,809	3,409	...	400
Total ...	19,958	18,308	...	1,650

Revenue Demand.

	1871-72.	1872-73.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab	4,289	3,663	...	626
Northern Arakan	580	607	27	...
Ramree	2,556	2,564	...	...
Sandoway	1,384	1,251	...	133
Total ...	8,809	8,085	...	724
£ ...	880	808	...	72

13. The chief decrease in toungya cultivation is in the Akyab District, and attributed by Lieutenant-Colonel Davies to cultivators resorting to field cultivation,—a desirable result.

14. The subjoined tabular statement shows more in detail the area of this description of cultivation. It is to be noted that the measured area is exhibited separately from that which is estimated, calculating at two acres for each toungya cutter according to the Revenue Rules:—

	Akyab.		Northern Arakan.		Ramree.		Sandoway.		Total.	
1871-72.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
Estimated at 2 annas per cutter	7,838	3,919	1,160	580	4,544	2,272	1,730	865	15,284	7,642
Measured	1,483	370	..	..	1,112	278	2,079	519	4,674	1,167
Total exhibited ..	9,321	4,289	1,160	580	5,656	2,556	3,809	1,384	19,958	8,809
£ ..	..	428	..	58	..	255	..	138	..	880
1872-73.										
Estimated at 2 annas per cutter	6,682	3,341	1,214	607	4,544	2,272	1,598	799	14,038	7,019
Measured	1,289	322	..	..	1,170	292	1,811	452	4,270	1,066
Total exhibited ..	7,971	3,663	1,214	607	5,714	2,564	3,409	1,251	18,308	8,085
£ ..	..	366	..	60	..	256	..	125	..	808

15. The statement given below shows the area of grant lands paying revenue, and the amount of the demand on the same, during the years 1871-72 and 1872-73:—

Columns 11 and 12—
Grant Lands.

Area of Grant Land.

	1871-72.	1872-73.	Increase.	Decrease.
	Acres.	Acres.	Acres.	Acres.
Akyab	6,052	5,284	...	268
Northern Arakan ... ..	...	...	...	...
Ramree	829	829	...	...
Sandoway ... ..	...	...	...	...
Total ...	6,881	6,613	...	268

Revenue Demand.

	1871-72.	1872-73.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab	6,357	6,104	...	253
Northern Arakan ... ..	...	...	...	...
Ramree	1,044	1,098	54	...
Sandoway ... ..	...	...	...	...
Total ...	7,401	7,202	...	199
£ ...	740	720	...	19

16. From this it will be observed that there is a decrease in the taxable area of 268 acres, as well as of Rs. 199 (£19) in the revenue demand. In Northern Arakan and Sandoway there are no grants paying revenue. The decrease in the Akyab District is owing to one grant which paid revenue in 1871-72 having been excluded in 1872-73, consequent on its having been resumed. The increase in the revenue demand for grant lands in the Ramree District is owing to one grant having paid an increased rate of tax in 1872-73.

17. The Akyab report shows that measures are taken to test the land reclaimed by grantees whose grants have not yet become taxable, and resumptions are ordered in all cases where grantees do not show fair progress. It is hoped that in time no grant lands will be left in the hands of other than conscientious grantees. It is satisfactory to find that District Officers are giving the subject due and proper attention.

18. The following table shows the total area of land paying revenue in the division during the past two years, 1871-72 and 1872-73, and the revenue demand on the same:—

Columns 13 and 14—
Total Land paying Revenue.

Total Area.

	1871-72.	1872-73.	Increase.	Decrease.
	Acres.	Acres.	Acres.	Acres.
Akyab	289,331	294,072	4,741	...
Northern Arakan	1,260	1,313	53	...
Ramree	96,101	96,808	707	...
Sandoway	37,033	37,198	165	...
Total ...	423,725	429,391	5,666	...

Total Revenue Demand.

	1871-72.	1872-73.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab	5,56,860	5,67,923	11,083	...
Northern Arakan	734	758	24	...
Ramree	1,36,793	1,37,670	877	...
Sandoway	50,539	51,233	694	...
Total ...	7,44,906	7,57,584	12,678	...
£ ...	74,490	75,758	1,267	...

19. It will thus be found that during the year the area of cultivation has been extended by 5,666 acres (1·34 per cent.), and that there has been an increase in the revenue demand of Rs. 12,678 (£1,267), or 1·70 per cent., which I trust may be taken as a satisfactory indication of progress, or at least of prosperity.

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

21. The next topic in my report is—

Fisheries.

22. The statement given below shows the collections on account of the tax on fishing nets during
Columns 15—Fisheries. 1871-72 and 1872-73:—

	1871-72.	1872-73.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab ...	5,598	5,970	372	...
Northern Arakan ...	...	...	...	...
Ramree ...	4,341	5,173	832	...
Sandoway ...	1,507	1,413	...	94
Total ...	11,446	12,556	1,110	...
£ ...	1,144	1,255	111	...

From which it will be observed that there has been an increase of Rs. 1,110 (£111) during the year of report, which is the result no doubt of greater attention having been paid to the subject in consequence of orders issued in the course of the year.

23. The decrease in the Sandoway District is principally attributed by Major Fryer to the turtle-banks being less productive.

24. Fisheries in Arakan, it will be remembered, differ very much from those in Pegu. For instance, we have no lake or tank fisheries. Our system is one of tax on nets only for fishing in our great rivers; there is no such thing in fact as a fishery, properly so called,—that is, so much water comprised in any particular taxable tract.

Salt Excise Duty.

25. The following table exhibits the receipts on account of the salt tax during the years 1871-72 and 1872-73:—

Column 16—Salt Tax.

	1871-72.	1872-73.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab ...	261	129	...	132
Northern Arakan ...	...	...	...	...
Ramree ...	11,737	7,420	...	4,317
Sandoway ...	932	1,002	70	...
Total ...	12,930	8,551	...	4,379
£ ...	1,293	855	...	437

26. It will be noted that there has been a considerable decrease in the Ramree District, attributed by Lieutenant-

Colonel Hildebrand to fluctuation in the demand and consequent manufacture. He enters at great length into the question of exports, from which it will be apparent that the Arakan salt yet finds a market, though an insignificant one, in the Rangoon, Bassein, and Akyab Districts. It must be admitted, I think, as clearly proved, that native salt cannot compete with sea-borne salt. Foreign salt, as I need hardly remark, is now largely consumed in British Burma, though not so yet in Arakan; but we may look to the universal use of foreign salt in British Burma at no distant time, when the local manufacture must inevitably die out. There was a further, though small, decline in the Akyab, and but a trifling increase in Sandoway, District.

Column 17—Forest Produce.

27. The table given below shows the receipts on this account for the past two years:—

	1871-72.	1872-73.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab	77	...	...	77
Northern Arakan	120	150	30	...
Ramree ... ..	...	...	...	...
Sandoway ... ..	...	...	...	...
Total ...	197	150	...	47
£ ...	19	15	...	4

showing an increase of Rs. 47 (£4), which scarcely calls for notice.

House Tax.

28. The following statement exhibits the outturn of the house tax in lieu of capitation tax levied under Act XXXV of 1852, in the Towns of Akyab and Kyouk-phyoo, during the two years 1871-72 and 1872-73:—

Number of Houses taxed.

	1871-72.	1872-73.	Increase.	Decrease.
Akyab	4,039	3,896	...	143
Kyouk-phyoo	607	616	9	...
Total ...	4,646	4,512	...	134

Demand.

	1871-72.	1872-73.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab ...	11,221	11,332	111	...
Kyauk-phyoo ...	1,818	1,791	...	27
Total ...	13,039	13,123	84	...
£ ...	1,303	1,312	8	...

exhibiting an increase of Rs. 84 (£8) during the year of report.

29. This too, is a very insignificant and, indeed, most unduly small item in our accounts. The tax, as I have over and over again pointed out, is ridiculously low if we consider only other similar towns, such as Prome and Bassein, to say nothing of Rangoon. Our new Municipal Bill, when it becomes law, will have most salutary results in this respect, in this division especially.

Columns 20 and 21—
Capitation Tax.

30. The table given below exhibits the incidence of the capitation tax during the past two years 1871-72 and 1872-73 :—

Number of Persons taxed.

	1871-72.	1872-73.	Increase.	Decrease.
	Numbers.	Numbers.	Numbers.	Numbers.
Akyab ...	64,565	66,197	1,632	...
Northern Arakan ...	679	692	13	...
Ramree ...	33,705	34,035	330	...
Sandoway ...	12,126	12,327	201	...
Total ...	111,075	113,251	2,176	...

Demand.

	1871-72.	1872-73.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab ...	2,60,576	2,67,390	6,814	...
Northern Arakan ...	2,449	2,768	319	...
Ramree ...	1,40,491	1,42,238	1,747	...
Sandoway ...	42,943	43,867	924	...
Total ...	4,46,459	4,56,263	9,804	...
£ ...	44,645	45,626	980	...

31. There was an increase of 2,176 payers, or 113,251 paying tax in 1872-73, against 111,075 in the preceding year. There was an increase of Rs. 9,804 (£980) in the demand for the year of report, being 2·20 per cent. over 1871-72.

32. The ratio of increase in the demand was as follows :—

Akyah	...	...	2·62
Northern Arakan	...	...	12·03
Ramree	...	...	1·24
Sandoway	...	...	2·15

33. The causes are very fully detailed in the district reports, and I think call for no special comment from me. I believe that the collection is strictly supervised in all the districts, but the results at first sight appear hardly satisfactory, viz., £980 upon £44,645.

34. The details of the rates of tax and the number of persons paying at the different rates, will be found in Statement No. IV.

Column 22—Miscellaneous Collections.

35. Customs, excise, &c., form the next head of report (Column 22). This head includes the following items :—

- (1)—Abkaree, including net profit on the sale of opium.
- (2)—Sea customs, including fines, confiscation, &c.,
- (3)—Inland Frontier ditto ditto
- (4)—Forests, timber revenue and proceeds of unclaimed timber.
- (5)—Fines and forfeitures, &c.
- (6)—Unclaimed property sold.
- (7)—Fees on civil and criminal processes.
- (8)—Premium on bills.
- (9)—Gains by remittance of coin or bullion to the mint.
- (10)—Savings from pay of establishment.
- (11)—Marine receipts credited to Government.
- (12)—Miscellaneous.
- (13)—Karen Chiefs tribute.
- (14)—Postage stamps.
- (15)—Stamps on civil suits, law papers, &c.
- (16)—Income tax.

These separate heads will be reviewed in their proper places in Statement No. II, in which they are detailed.

36. The following statement shows the collections in the division during the past two years 1871-72 and 1872-73 :—

	1871-72.	1872-73.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab	7,02,144	10,62,635	3,60,491	...
Northern Arakan	555	474	...	81
Ramree	44,363	48,647	4,284	...
Sandoway	21,284	25,613	4,329	...
Total	7,68,346	11,37,369	3,69,023	...
£	76,834	1,13,736	36,902	...

The fluctuations in the details will be fully explained, and I think satisfactorily, under the several heads of Statement No. II ; but I will note here that the most notable increase in Akyab is of course due to the large customs collections during the year of report.

37. The grand total of Imperial revenue demand in this division during the past two years is exhibited in the following statement :—

Column 23—Grand Total Revenue.

	1871-72.	1872-73.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab	15,36,717	19,15,279	3,78,662	...
Northern Arakan	3,738	4,000	262	...
Ramree	3,39,663	3,43,089	3,426	...
Sandoway	1,17,205	1,23,128	5,923	...
Total	19,97,323	22,85,596	3,88,273	...
£	199,732	238,559	38,827	...

showing an increase of Rs. 3,88,273 (£38,827), say nearly four lakhs of rupees, which must be considered very satisfactory. Nearly twenty-four lakhs of rupees, though a comparatively insignificant sum contrasted with the collections in some divisions in India, is a handsome revenue for one so thinly populated and so partially cultivated, and it is only two or three years since we congratulated ourselves upon twenty-one lakhs in Arakan.

38. The commission paid during the two years 1871-72 and 1872-73 to Thoogyees for collecting revenue is shown in the table given below :—

Column 24—Commission paid.

	1871-72.	1872-73.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab ...	73,387	75,082	1,697	...
Northern Arakan ...	295	342	47	...
Ramree ...	28,539	28,477	...	62
Sandway ...	9,257	9,401	144	...
Total ...	1,11,478	1,13,304	1,826	...
£ ...	1,147	11,330	182	...

showing of course a necessary increase of Rs. 1,826 (£182) during the year of report. I note here that some good has been done in this respect during the last three years by amalgamating small taiks together, the commission on the larger resulting collections above Rs. 6,000, being only half of what they would be on the smaller collections of the single small taiks. This plan is steadily followed, and District Officers are encouraged in proposing and carrying out amalgamations whenever opportunities occur; and this system besides other advantages, has that of increasing the commission of individual Thoogyees, which in very many instances has been ridiculously small.

39. The amount recommended for remission in this division during the year of report contrasted with that of the previous year, is exhibited in the following statement:—

	1871-72.	1872-73.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab ...	3,410	4,462	1,052	...
Northern Arakan ...	26	22	...	4
Ramree ...	1,094	1,835	741	...
Sandway ...	181	260	79	...
Total ...	4,711	6,579	1,868	...
£ ...	471	657	186	...

showing an increase of Rs. 1,868 (£186). The reasons for remissions are fully detailed in Statement IX, and I need only observe that they are very small, viz., 0.27 per cent. on Rs. 23,85,596, the grand total revenue demand given in

column 28,—that is, about 4 annas per hundred rupees, surely a most favourable ratio.

40. I will only add further that the revenue collection is very steady in Arakan: bad years are almost unknown, and draughts and inundations throughout the division never having occurred.

41. 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 each year following:—

District.	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 ...	1871-72	15,36,717	14,83,070	15,32,023	4,693	3,410	1,283	Collected since ditto.
	1872-73	19,15,379	16,46,533	19,10,223	5,154	4,462	692	
Northern Arakan...	1871-72	3,738	3,664	3,712	26	26	...	ditto.
	1872-73	4,000	2,651	3,978	22	22	...	
Rangoon...	1871-72	3,39,663	3,23,594	3,38,569	1,094	1,094	...	ditto.
	1872-73	3,43,689	3,35,599	3,41,194	1,895	1,835	60	
Sandoway	1871-72	1,17,205	1,17,012	1,17,024	181	181	...	
	1872-73	1,23,128	1,22,552	1,22,867	260	260	...	
Total...	1871-72	19,97,323	19,27,340	19,91,328	5,994	4,711	1,283	
	1872-73	23,85,596	21,07,335	23,78,262	7,331	6,579	752	

42. I think these results are very creditable to all the officers concerned, and perhaps, I should add, to the people also.

43. I have now to take up Statement No. II, which contains 16 headings, the figures under which are classed as Imperial revenue.

44. The first heading is that of abkaree. The following were the gross receipts for the year 1871-72 compared with those of the year of report.

Heading 1—Abkaree.

			1871-72.	1872-73.
			Rs.	Rs.
Akyab	...	...	87,118	89,357
Northern Arakan	...	...	25	...
Ramree	...	...	32,201	31,487
Sandoway	...	...	13,439	16,007
Total	...	...	1,32,783	1,36,851
£	...	...	13,278	13,685

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

			1871-72.	1872-73.
			Rs.	Rs.
Akyab	...	...	4,300	3,600
Northern Arakan	...	...	...	...
Ramree	...	...	400	400
Sandoway	...	...	...	400
Total	...	...	4,700	4,400
£	...	...	470	440

46. The figures given in the following statement consequently show the actual amounts which have been credited to the Imperial revenues under the head of abkaree during the past two years:—

			1871-72.	1872-73.	Increase.	Decrease.
			Rs.	Rs.	Rs.	Rs.
Akyab	...	...	82,818	85,757	2,939	...
Northern Arakan	...	...	25	...	...	25
Ramree	...	...	31,801	31,087	...	714
Sandoway	...	...	13,439	15,607	2,168	...
Total	...	...	1,28,083	1,32,451	4,368	...
£	...	...	12,808	13,245	436	...

being an increase of Rs. 4,368 (£436) in the Imperial revenue of the year of report.

47. For further particulars I beg to refer you to my Excise Report for the year 1872-73, No. 43 of the 31st July last.

48. Sea Customs exhibits the following collections :—

	1871-72	1872-73	Increase.	Decrease.
	Rs.	Rs.	Bs.	Rs.
Akyab ...	5,26,869	8,82,385	3,55,516	...
Ramree ...	697	...	...	697
Total ...	5,27,566	8,82,385	3,54,819	...
£ ...	52,756	88,238	35,481	...

showing an increase of Rs. 3,54,819 (£35,481) during the year under review.

I beg to refer you to the Report on Trade, No. 31, dated the 28th May last, which contains all further particulars that may be needed.

Heading 3—Inland Frontier Customs.

50. This head is blank for this division.

Heading 4—Forest Timber Revenues.

51. Forest timber revenue, &c., exhibits as follows :—

	1871-72.	1872-73.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab ...	115	345	230	...
Northern Arakan ...	93	...	...	93
Ramree ...	504	649	145	...
Sandoway ...	1,793	917	...	876
Total ...	2,505	1,911	...	594
£ ...	250	191	...	59

52. Major Fryer states that "the decrease under this head is more apparent than real. In 1870-71 the receipts amounted to Rs. 499 (£49), but in 1871-72 rose to the exceptionally high figure of Rs. 1,793 (£179). In 1872-73 they have merely sunk to a normal level." There is now no export of iron-wood sleepers, and the tax realized is only on timber cut for local use.

Heading 5—Fines, Forfeitures, &c.

53. The figures for the past two years under this heading were as follows:—

	1871-72.	1872-73.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab ...	14,749	15,669	920	...
Northern Arakan ...	384	351	...	33
Ramree ...	1,870	6,345	4,475	...
Sandoway ...	1,726	2,181	455	...
Total ...	18,729	24,546	5,817	...
£ ...	1,872	2,454	581	...

showing an increase of Rs. 5,817 (£581) in the year of report. The abnormal increase in the Ramree District is attributed by Lieutenant-Colonel Hildebrand to a large sum having been paid in by his Bailiff during 1872-73 which had been realized during the preceding year.

Heading 6—Unclaimed Property sold.

54. This heading shows the following details:—

	1871-72.	1872-73.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab ...	5,217	888	...	4,329
Northern Arakan ...	33	39	6	...
Ramree ...	127	797	670	...
Sandoway ...	29	160	131	...
Total ...	5,406	1,884	...	3,522
£ ...	540	188	...	352

with a decrease of Rs. 3,522 (£352), which is casual, and hardly calls for comment. The apparent falling off in the Akyab District is consequent on the receipts for 1871-72 having been unduly enhanced by Rs. 3,850 (£385) having been realized by the sale of a house, the property of an intestate Mogul merchant who died some ten years before.

Heading 7—Fees on Civil and Criminal Processes.

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

	1871-72.	1872-73.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab ...	...	...	...	...
Northern Arakan ...	...	...	...	...
Ramree ...	112	191	79	...
Sandoway ...	137	182	45	...
Total ...	249	373	124	...
£ ...	24	37	12	...

with an increase of Rs. 124 (£12), which hardly calls for any remark.

Headings 8 and 9—Premium on Bills and gains by Remittance. these heads.

56. There were no receipts during the past two years under

Heading 10—Savings from Pay.

57. Under this head there was a sum of Rs. 84 (£8) credited in the Hill Tracts during the year of report, against Rs. 20 (£2) in the preceding year.

Heading 11—Marine Receipts.

58. There was a sum of Rs. 1,619 (£161) collected in the Akyab District during the past year, against Rs. 1,370 (£137) similarly collected in 1871-72, which calls for no remarks.

Heading 12—Miscellaneous.

59. The following table exhibits the receipts under this head during the years 1871-72 and 1872-73:—

	1871-72.	1872-73.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab ...	9,676	11,037	1,361	...
Northern Arakan ...	...	...	...	...
Ramree ...	793	1,688	895	...
Sandoway ...	437	2,483	2,046	...
Total ...	10,906	15,208	4,302	...
£ ...	1,090	1,520	430	...

showing an increase of Rs. 4,308 (£430), which being necessarily casual requires no comment.

Heading 13—Karen Chiefs' Tribute.

60. The next heading—13, Karen Chiefs' tribute—is blank in this division.

Heading 14—Postage Stamps. 61. Heading 14, Postage Stamps, shows the following:—

	1871-72.	1872-73.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab ...	15,189	15,782	593	...
Northern Arakan ...	...	...	...	...
Ramree ...	347	607	260	...
Sandoway ...	480	313	...	167
Total ...	16,016	16,702	686	...
£ ...	1,601	1,670	66	...

exhibiting an increase of Rs. 686 (£66), also calling for no particular remark.

Heading 15—Stamps in Civil Suits, &c. 62. Stamps in civil suits, law papers, &c., (heading 15), show the collection as noted in the following statement:—

	1871-72.	1872-73.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab ...	35,794	41,683	5,887	...
Northern Arakan ...	...	...	...	...
Ramree ...	7,053	6,587	...	625
Sandoway ...	2,756	3,316	560	...
Total ...	45,603	51,586	5,982	...
£ ...	4,560	5,158	598	...

showing an increase of Rs. 5,982 (£582) in the receipts of the year under report; for further particulars regarding which I beg to refer to my letter No. 36 of the 9th June last.

63. I extract, however, for ready reference the following passages:—

“The gross receipts as per column 10, on account of stamps inclusive of penalties for the year 1872-73, compared with those of the year 1871-72, were as given below:—

	1871-72.	1872-73.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Akyab ...	35,794 15 0	41,682 12 0	5,887 13 0	...
Ramree ...	7,214 11 0	6,587 4 0	...	625 7 0
Sandoway ...	2,755 13 0	3,316 6 0	560 9 0	...
Total ...	45,763 7 0	51,586 6 0	5,822 15 0	...
£ ...	4,576	5,158	582	...

"showing a net increase during the year of report of Rs. 5,822-15-0 (£582)."

"The increase and decrease in the several descriptions of stamps issued and sold in the several districts during the past year 1872-73, are shown in the following statement:—

DISTRICTS.	Years.	Customs stamps.			Bill or adhesive stamps.			Judicial stamps.			Non-judicial stamps.			Impressed stamps.			Total.		
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Akyab ..	1871-72	390	8	0	1,066	13	0	29,713	0	0	16,478	2	0	3,153	13	0	35,652	4	0
	1872-73	193	0	0	1,249	10	0	22,539	12	0	12,548	10	0	5,949	7	0	41,580	7	0
	Increase Decrease	107	8	0	242	13	0	1,826	12	0	2,070	8	0	1,895	10	0	5,933	3	0
Rangoon ..	1871-72	..	..	..	70	0	0	5,424	2	0	1,553	1	0	..	..	..	7,047	3	0
	1872-73	..	..	..	79	2	0	4,990	9	0	1,515	15	0	..	..	..	6,535	10	0
	Increase Decrease	..	..	..	9	2	0	433	0	0	37	2	0	..	..	..	461	9	0
Saidway ..	1871-72	..	..	..	41	15	0	2,082	12	0	599	0	0	..	..	..	2,733	11	0
	1872-73	..	..	..	96	9	0	2,561	15	0	616	8	0	..	..	..	3,275	0	0
	Increase Decrease	..	..	..	54	10	0	479	3	0	17	8	0	..	..	..	551	5	0
Total	1871-72	390	8	0	1,118	12	0	28,219	14	0	12,680	3	0	3,153	13	0	45,423	2	0
	1872-73	193	0	0	1,425	5	0	30,092	1	0	14,681	1	0	5,043	7	0	61,441	1	0
	Increase Decrease	107	8	0	306	9	0	1,872	6	0	2,056	14	0	1,895	10	0	6,017	15	0

64. The table given below exhibits the demand on account of income tax during the years 1871-72 and 1872-73:—

Heading 16—Income Tax.

	1871-72.	1872-73.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab ...	10,347	7,470	...	2,877
Northern Arakan ...	...	...	...	...
Ramree ...	1,059	696	...	363
Sandoway ...	487	454	...	33
Total ...	11,893	8,620	...	3,273
£ ...	1,189	862	...	327

showing a decrease of Rs. 3,272 (£327) ascribable to the taxable limit of incomes having been altered during 1872-73; special separate statements being submitted in this department of the State revenue, no more need here be said.

65. I have now to notice the collections of the local taxes for the years 1871-72 and 1872-73 as exhibited in the Appendix to Statement No. II.

Appendix to Statement
No. II, Local Funds.

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

	1871-72.	1872-73.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab ...	81,159	1,06,641	25,482	...
Northern Arakan ...	...	...	...	...
Ramree ...	13,927	15,167	1,240	...
Sandoway ...	4,284	4,631	347	...
Total ...	99,370	1,26,439	27,069	...
£ ...	9,937	12,643	2,706	...

showing an increase of Rs. 27,069 (£2,706) during the year of report. The increase and decrease under the several heads will as usual be commented on at length in the separate Local Funds Report to follow.

67. These statements contain details of the information shown in columns 2 to 14 of Statement No. I regarding the cultivated and cultivable land paying revenue to Government, and the amount of assessment thereon.

68. The figured statement given below exhibits the area of each class of holding and the assessment on the same :—

Classification of holding.	AKYAB.		NORTHERN ARAKAN.		RAMREL.		SANDOWAY.		TOTAL.	
	Area.	Amount.	Area.	Amount.	Area.	Amount.	Area.	Amount.	Area.	Amount.
		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.
<i>Paddy Land—</i>										
Under settlement ..	66,823 2 1	1,35,252 11 3	..	..	52,846 0 2	77,578 9 0	9,605 9	13,156 13 5	129,274 11 8	2,25,988 1 8
Under annual assessment.	191,935 12 8	3,78,667 8 3	37 2 0	27 13 6	28,296 6 3	2,781 15 7	17,333 6 1	25,834 10 8	237,602 11 0	4,47,312 0 0
<i>Youngya—</i>										
Under annual assessment.	7,971 4 0	3,663 5 0	1,24 0 0	607 0 0	5,714 5 6	2,564 9 3	3,409 10 0	1,251 14 6	18,809 3 6	8,086 12 3
<i>Garden and Orchard Land,</i>										
Under settlement ..	2,149 3 10	4,580 8 9	..	..	614 2 6	824 15 11	698 2 4	1,134 8 3	3,461 8 8	6 11
Under annual assessment.	15,247 11 2	31,176 0 10	88 7 9	76 15 6	4,772 7 11	7,309 13 10	2,273 0 8	3,779 8 7	22,831 11 6	42,342 6 9
<i>Miscellaneous Cultivation.</i>										
Under settlement ..	775 9 10	1,635 14 3	..	..	349 4	479 52 0	80 7 8	130 12 8	1,205 2 0	24 6 11
Under annual assessment.	3,387 14 6	6,844 14 5	24 5 0	48 10 0	3,388 6 5	5,034 11 3	3,500 2 11	5,946 5 1	10,600 12 10	17,874 8 9
<i>Grant Lands—</i>										
Under settlement.	5,784 13 2	6,104 3 10	..	..	829 1 6	1,098 0 7	..	..	6,618 14 8	7,202 4 5
Total ..	294,075 7 3	5,67,925 2 7	1,313 14 9	760 7 0	96,899 15 7	1,37,672 7 5	37,200 7 1	51,234 9 2	443,399 13 8	7,57,592 10

In this district the rates for land under paddy cultivation range from Rs. 2-8 to 8 annas. Of Akab District. 258,758 acres paying tax, 66,823 acres were land under settlement, the remainder being liable to annual assessment. Of the area paying tax there were acres 1,168 left fallow, which paid the fallow rate of 2 annas per acre.

Of toungya cultivation 1,289 acres were measured and taxed at 4 annas per acre, and 6,682 acres were the estimated cultivation of 3,341 persons.

In garden and orchard cultivation there were 17,396 acres, of which 2,149 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 4,163 acres; of this 775 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 5,784 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 1872-73 was 294,075 acres, which were assessed at the sum of Rs. 5,67,925.

There were 33,255 paddy cultivators, 4,866 toungya cutters, and 992 garden and orchard cultivators.

The apparent decrease in the area of grants liable to tax is owing to the resumption of a grant which has thus become a part of the land under annual assessment this year.

70. In this district the rate for paddy land is 12 annas per acre. There were 37 acres taxed, and Northern Arakan. the whole was land under annual assessment.

There was no land left fallow during the past year.

Of toungya cultivation there were 1,214 acres, being the estimated area of land cleared by 607 cutters.

There were 38 acres of garden and orchard cultivation, which paid tax at Rs. 2 per acre.

There were 24 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 1,313 acres, which yielded a sum of Rs. 760 as tax. All the land cultivated was under annual

assessment, no settlements having as yet been made in the Hill Tracts.

There were 6 paddy land cultivators during the last year, 607 toungya cutters, and 79 cultivators of garden and orchard and miscellaneous products.

71. In the Ramree District the rates for land under paddy cultivation vary from Rs. 2-4 to 8 annas.

Ramree District.

Of the 81,142 acres paying tax, 52,846 acres were settled lands, the remainder

being liable to annual assessment.

Of the area paying tax 872 acres paid 2 annas per acre as fallow.

Of toungya 1,170 acres were measured cultivation, taxed at 4 annas, and 4,544 acres were the estimated cultivation of 2,272 persons.

Of garden and orchard cultivation there were 5,836 acres, of which 614 acres were settled lands, and the remaining 4,772 acres were liable to annual assessment. The rates vary from Rs. 2-4 to Re. 1.

There were 3,737 acres under miscellaneous cultivation, of which 349 acres are under settlement, the remaining 3,388 acres being liable to annual assessment. The rates of tax vary from Rs. 2-4 the highest, to Re. 1 the lowest.

There were 829 acres of grant land, which paid Rs. 1,098.

The total area of land paying revenue in this district during the year of report was 96,809 acres, which yielded a revenue of Rs. 1,37,672.

There were 21,014 cultivators of paddy land, 1,459 toungya cutters, and 6,661 garden, orchard, and miscellaneous cultivators.

The decrease of acres 7-3-3 in the area of settled land under paddy cultivation, is owing to land having been thrown up as unprofitable on account of its liability to inundation by salt water.

72. In the District of Sandoway the rates for land under paddy cultivation range from Rs. 1-10 to 4 annas per acre.

Sandoway District.

Of the area of 26,938 acres paying tax, 9,605 acres were land under settlement, and the remainder was liable to yearly assessment. Of the area paying tax 822 acres paid at the rate of 2 annas per acre, having been left fallow.

Of toungya cultivators, 1,811 of their acres were measured and taxed at the rate of 4 annas per acre, while 8,598 acres were estimated as the cultivation of 799 cutters.

In garden and orchard lands there were 2,971 acres under cultivation, of which 608 were leased lands, and 2,273 acres were liable to yearly assessment.

The rates vary from Rs. 1-10 to Re. 1 per acre. Of miscellaneous cultivations there were 3,880 acres paying tax, of which 80 acres were land under settlement, and 3,800 acres subject to annual assessment, the rates of tax varying from Rs. 1-10 to Re. 1 per acre.

There were no grants paying tax during the year of report.

The total area of land paying revenue in this district during the year under report, was 37,200 acres, yielding a sum of Rs. 51,234.

There were 7,497 paddy land cultivators, 1,232 toungya cultivators, and 4,472 garden, orchard, and miscellaneous cultivators.

73. Statement No. III-A for districts shows 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 acres.	Assessment.
		Acres A. P.	Acres A. P.	Acres A. P.
Akyab	15	7,692 15 9	5,784 13 2	6,104 3 10
Northern Arakan...	...	...	...	...
Ramree	4	1,105 7 3	829 1 6	1,098 0 7
Sandoway ... ..	...	...	...	...
Total ...	19	8,798 7 0	6,613 14 8	7,202 4 5
£ ...	...	...	...	720

74. Of the fifteen grants paying tax in the Akyab District, six are of the 2nd class and nine of the 3rd class; the registered area of the largest of these grants is 1,373 acres, and that of the smallest is 30 acres.

Akyab District.

Northern Arakan.

75. There are no grants within the Hill Tracts.

76. In this district there are two grants of the 2nd class and one of the 3rd and one of the 4th class. The area of the largest is 679, that of the smallest 114 acres.

Ramree District.

Sandoway District.

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

78. The incidence of the capitation tax and the house tax in lieu of capitation, in the several districts during 1872-73, is shown in Statement No. IV. The following is a figured *résumé* of the information contained in the statement relating to this tax :—

	AKYAB.		NORTHERN ARAKAN.		RAMREE.		SANDOWAY.		TOTAL.	
	No. of persons.	Amount.	No. of persons.	Amount.	No. of persons.	Amount.	No. of persons.	Amount.	No. of persons.	Amount.
<i>Cultivators—</i>		Rs. A.	Rs.		Rs. A.		Rs.		Rs.	
Married families	27,512	1,31,415 0	645 1,290	16,798	76,906 0	8,304 33,056	53,259	2,42,667		
Widowers ..	1,677	3,995 8	47 ..	916	2,042 8	402 799	3,042	6,994		
Bachelors ..	3,953	9,313 0	.. ..	1,352	3,275 0	1,444 2,888	6,749	15,476		
<i>Non-cultivators—</i>										
Married families	23,173	99,027 0	.. ..	9,932	47,902 0	1,365 5,540	34,490	1,52,400		
Widowers ..	2,321	5,095 8	.. ..	1,060	2,489 8	198 306	3,579	7,981		
Bachelors ..	7,561	18,489 8	.. ..	3,977	9,623 8	594 1,185	12,132	29,301		
Total ..	66,197	2,67,335 8	692 1,337	34,035	1,42,238 8	12,327 43,867	1,13,251	4,54,778		
£ ..	..	26,733	.. 133	..	14,223	.. 4,386	..	45,477		

79. Besides the capitation tax above noted, the following sums were collected as tribute from hill tribes :—

Akyab District ...	Rs. 55
Northern Arakan ...	„ 1,431
Total ...	„ 1,486
£	148

These sums are included in capitation tax, and exhibited in column 24 of Statement No. I.

80. The following table shows the demand for house tax in lieu of capitation tax 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.	Assessment.		
			Rs.	A.	P.
Akyab	3,896	3,285	11,332	12	6
Kouk-phyoo	606	593	1,791	10	0
Total	4,512	3,878	13,124	6	6
£ ... ..	...	...	1,312		

81. The statement given below exhibits the number of persons exempted from the payment of capitation tax in the several districts:—

	Akyab.	Northern Arakan.	Ramree.	Sandoway.
Office holders	1,439	...	310	485
Old men	3,152	11	187	1,222
Sick, cripples, and insane	199	2	76	171
Religious teachers	325	...	34	75
Pensioners	26	...	...	...
Roagongs (old)	690	...	...	...
Total	5,831	13	607	1,953

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

	Tickets of former years not yet expired.	Granted during 1872-73.	Total.
Akyab	1,605	510	2,115
Northern Arakan ... ..	...	...	...
Ramree	161	61	222
Sandoway	5	...	5
Total	1,771	571	2,342

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

83. 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 1872-73.

Statements No. V by Districts.

84. It will be seen from these statements that land aggregating acres 8,201-2-2 was so held in the Akyab District; none in Northern Arakan; acres 2,886-9-5 in the Ramree District; and acres 2,344-1-9 in the Sandoway District.

85. Of the acreage above stated, the following proportions will become taxable in the several years noted:—

Akyab District.

Years.	Acres.	A.	P.
1873-74	2,331	9	3
1874-75	1,710	10	8
1875-76	1,264	11	6
1876-77	1,158	15	11
1877-78	833	10	1
1878-79	417	8	8
1879-80	408	4	1
1880-81	24	13	5
1881-82	27	5	4
1882-83	8	4	10
1883-84	15	4	5
Total	8,201	2	3

86. In the Ramree District the proportions noted below will become taxable in the several years:—

Ramree District.

Years.	Acres.	A.	P.
1873-74	611	0	3
1874-75	655	1	6
1875-76	411	4	6
1876-77	784	7	4
1877-78	162	7	5
1878-79	77	15	3
1879-80	75	14	9
1880-81	0	15	0
1881-82	68	6	2
1882-83	15	15	4
1883-84	23	1	11
Total	2,886	9	5

87. 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 below noted :-

Years.	Acres.	A.	P.
1873-74	690	2	6
1874-75	320	0	0
1875-76	426	13	6
1876-77	436	7	3
1877-78	226	1	6
1878-79	125	1	4
1879-80	113	13	8
1880-81	3	5	3
1881-82	1	4	7
1882-83	1	0	0
1883-84	0	0	0

Total ... 2,344 1 9

88. The Divisional Comparative Excise Return No. VI
Statement No. VI. exhibits the information tabulated below.

District.	Opium.		Ganja.		Country Spirits.		Rum.		Tseingya.		Toddy.		License for Liquors Shops.		Total.		Remarks.						
	1871-72	1872-73.	1871-72	1872-73.	1871-72	1872-73.	1871-72	1872-73	1871-72.	1872-73.	1871-72	1872-73.	1871-72	1872-73.	1871-72	1872-73.							
	Rs.	A.	Rs.	A.	Rs.	Rs.	Rs.	Rs.	A.	Rs.	Rs.	Rs.	Rs.	A.	Rs.	Rs.	Rs.	A.	R.	A.			
Akyab	48,914	4	45,120	4	3,500	4,655	5,750	2,397	14	..	6,400	..	832	8	24,655	26,291	8	4,300	3,600	87,119	4	89,357	2
Northern Arakan,	..	..	..	..	..	..	..	..	..	..	..	..	25	..	..	..	..	25	0	..	..	..	..
Ramree	27,866	4	23,300	0	..	..	900	1,100	0	..	..	..	3,035	3,027	0	400	400	82,201	4	82,201	4	82,201	4
Sandoway	11,972	0	12,558	0	..	..	150	1,050	0	..	..	..	1,317	2,049	0	..	400	13,439	0	13,439	0	13,439	0
Total	88,752	8	80,988	4	3,500	4,655	6,800	7,607	14	..	6,400	..	832	8	29,032	31,967	8	4,700	4,400	1,32,784	8	1,36,851	2
£.	8,875		8,098		350	465	680	760		..	640	..	83		2,903	3,196		470	440	13,278		13,685	

89. The details of the increase and decrease on account of excise revenue during the years 1871-72 and 1872-73, have already been specifically reported as stated in paragraph 47 *ante*.

90. It is only necessary to note here that the receipts for license fees for the sale of European liquors in towns are credited to Municipal Funds.

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

	Akyab.			Northern Arakan.			Ramree.			Sandoway.			Total.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Class I ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Do. II ...	1,574	11	2	...	...	...	96	8	0	26	4	0	1,707	7	2
Do. III ...	2,218	15	4	...	...	...	...	...	...	...	...	...	2,218	15	4
Do. IV ...	1,888	3	0	...	...	...	...	...	...	...	...	...	1,888	3	0
Do. V ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Do. VI ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	5,681	13	6	...	...	...	96	8	0	36	4	0	5,814	9	6
Collection from Govt. servants.	1,789	14	5	...	...	...	599	8	3	418	6	8	2,807	13	4
Grand Total.	7,471	11	11	...	...	...	696	0	3	454	10	8	8,622	6	10
£...	747	...	...	...	...	...	69	...	...	45	...	...	862	...	...

It is surely a very striking fact that of a total of about Rs. 8,622 (£862) the servants of Government contribute no less than Rs. 2,807 (£280).

92. These statements show merely the details of the figures already given in Divisional Statement No. II (Fees, Fines, Stamps, &c.) under which I have fully reported above.

93. This return is the divisional return of remissions. The statement with its columns of remarks speaks for itself, but I will note the following as an abstract for the division:—

	Land tax.		Capitation tax.		House tax in lieu of capitation.		Excise		Total.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Akyab ...	1,621	9 9	1,089	6 3	1,741	15 4	...	...	4,462	15 4
Northern Arakan.	...	...	22	0 0	...	...	...	...	22	0 0
Ramree ...	94	5 5	1,314	0 0	77	2 0	350	0 0	1,835	7 3
Sandoway ...	170	11 1	90	0 0	...	...	...	...	260	11 1
Total...	1,896	10 1	2,515	6 3	1,819	1 4	350	0 0	6,585	1 8

The sum total is, as I have remarked in a previous paragraph, about 4 annas on every Rs. 100 for the division.

94. 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.

95. Statement (No. XI) of business. The pending columns are satisfactory; a large amount of business has been got through, and it must always be remembered in considering the public business in British Burma, that if the population is small, the square mileage is large, and the number of public officers is very small.

Statement No. XI.

96. There were 2,686 cases and applications, &c., for disposal, of which 2,589 were disposed of, leaving 97 pending on the 31st March last.

97. Of the number disposed of there were 24 in the Commissioner's Court; 1,073 in the Akyab District; 715 in Ramree; and 777 in the Sandoway District.

98. Of the numbers pending there were none before the Commissioner's Court; 82 in the Akyab District; 4 in Ramree; and 111 in Sandoway.

99. The memorandum at foot of the statement shows a large amount of miscellaneous business to have been disposed of.

100. This return of persons committed to jail for non-payment of revenue during the year, shows as follows:—

Statement No. XII.

101. There were none imprisoned in Akyab or Northern Arakan.

102. In Ramree there were 33 persons in jail for a period less than a month.

103. In the Sandoway District there is one person in jail for less than one month.

104. This is a particularly satisfactory result as regards Akyab, a large and important district. In Ramree the large number is said to be for default in payment of capitation tax.

105. I always make particular personal inquiries as to the special reasons for imprisoning revenue defaulters, and specially as to imprisoning for longer than a month.

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

Divisional returns of vessels which cleared out from each port.

Statement No. XIII. 107. The following is a brief summary of the information contained in the statement:—

		AKYAB.		RAMREE.		TOTAL.	
		No.	Tonnage.	No.	Tonnage.	No.	Tonnage.
British ships ...	{ 1871-72...	157	85,905	...	...	157	85,905
	{ 1872-73...	167	115,936	24	11,855	191	127,791
Foreign and American ...	{ 1871-72...	53	36,466	...	...	53	36,466
	{ 1872-73...	80	53,079	...	...	80	53,079
Asiatic craft ...	{ 1871-72...	255	12,995	4	245	259	13,240
	{ 1872-73...	260	16,985	5	307	265	17,292
Total...	{ 1871-72...	465	135,366	4	245	469	135,611
	{ 1872-73...	507	186,000	29	12,162	536	198,162

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

		1871-72.			1872-73.	
Akyab ...	Rs.	27,746	1 6	Rs.	38,246	0 0
Ramree ...	"	27	1 6	"	490	6 6
Total...	"	27,773	3 0	"	38,736	6 6

Grants of waste land under the rules of 30th March 1865.

109. There was one second class grant made during the past year in the Akyab District of acres
Statement No. XIV. 5,799-3-2, to Mr. George Bulloch under the above rules.

General Remarks.

110. As to the revenue officers. Lieutenant-Colonel Davies, occasionally relieved when otherwise employed or on leave, by Captain Gower, has been the District Officer throughout the year, and has as usual been hardworking and careful, and accessible to the people.

111. Of Lieutenant-Colonel Hildebrand I have the same to say; unfortunately his health has not been good for some time.

112. Major Fryer of Sandoway is a willing, painstaking Officer.

113. Captain Hughes, Superintendent of Hill Tracts, has worked throughout the year, and continues to be liked by the people, and interested in the work of his wild district.

114. I take this annual opportunity also of again recording my high sense of the uniform hard work and intelligence of my Head Assistant, Mr. Pereira, in all branches of my office.

From Deputy Commissioner Akyab, No. — dated 5th July 1873, received 7th July 1873.

From Superintendent of Hill Tribes, Northern Arakan, No. 8, dated 12th May 1873, received 20th May 1873.

From Deputy Commissioner, Ramree, No. —, dated 28th June 1873, received 3rd July 1873.

From Deputy Commissioner of Sandoway, No. 17, dated 23rd May 1873, received 6th June 1873.

115. The statistical Statements E1 to 6 of the several districts are herewith submitted, together with reports of the several officers as usual.

J. F. J. STEVENSON, *Colonel,*
Commissioner, Arakan Division.

No. I.—Comparative statement of the amount of demand of Land and other Imperial Revenue of the several Districts in the Division of Arakan, for the years 1870-71 and 1871-72, omitting fractions

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
DISTRICT.	Area of paddy land on which revenue is payable.	Amount of assessment of paddy land on which revenue is payable.	Area of garden and orchard land on which revenue is payable.	Amount of assessment on garden and orchard land on which revenue is payable.	Area of miscellaneous cultivation on which revenue is payable.	Amount of assessment on miscellaneous cultivation.	Toungya or hill cultivation on which revenue is payable.	Estimated area of toungya cultivation at two acres to each cultivator.	Amount of assessment on hill cultivation.	Area of land granted under Government rules and paying revenue.	Amount of revenue demand on such land granted under Government rules.	Total area of land cultivation on which revenue is payable.	Total assessment on land.	Fisheries—sea, river, lake or pond.	Salt excise duty.	Forest—wood, edible birds' nests.	Number of lots or houses, &c., assessed for tax in lieu of capitation.
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	No. of cultivators.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Rs.	Rs.	Rs.	No. of lots or houses.
Akyab	1871-72 .. 252,392	5,01,966	17,324	35,612	4,242	8,616	3,919	9,321	4,289	6,052	6,357	289,381	5,56,840	5,596	36	77	4,039
	1872-73 .. 258,758	5,18,920	17,396	35,756	4,163	8,480	3,341	7,971	3,663	5,784	6,104	294,072	5,67,923	5,970	129	..	3,896
	Increase .. 6,366	11,954	72	144	..	79	136	578	1,350	626	1,268	4,741	11,083	372	..	..	..
	Decrease .. ..	..	..	..	..	..	..	..	..	..	253	..	..	..	182	77	143
Northern Arakan	1871-72 .. 37	27	40	80	23	47	580	1,160	580	..	..	1,200	734	..	..	..	..
	1872-73 .. 37	27	38	76	24	48	607	1,216	607	..	..	1,313	758	..	..	..	..
	Increase .. ..	..	..	..	1	1	27	56	27	..	..	55	24	..	..	..	..
	Decrease .. ..	..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Ramree	1871-72 .. 80,324	1,19,326	5,313	8,610	3,967	5,857	2,278	5,668	2,556	829	1,044	96,401	1,36,793	4,341	11,737	120	607
	1872-73 .. 81,142	1,20,360	5,386	8,184	3,737	5,514	2,278	5,714	2,564	829	1,008	96,808	1,37,670	5,173	7,420	150	616
	Increase .. 818	1,034	73	124	..	..	..	40	8	..	54	707	877	832	..	30	9
	Decrease .. ..	..	..	..	230	343	..	..	..	..	..	..	..	..	4,317	..	..
Sandoway	1871-72 .. 26,512	38,375	2,936	4,856	3,776	5,924	865	3,809	1,384	..	..	37,033	50,539	1,507	932	..	..
	1872-73 .. 26,938	38,991	2,971	4,914	3,880	6,077	799	3,409	1,251	..	..	37,198	51,233	1,413	1,002	..	..
	Increase .. 426	616	35	58	104	153	..	..	..	..	..	165	694	..	70	..	..
	Decrease .. ..	..	..	..	..	..	66	400	135	..	..	..	..	94	..	..	..
Total	1871-72 .. 359,265	6,59,694	25,613	48,558	12,008	20,444	7,642	19,958	8,809	6,881	7,401	423,729	7,44,906	11,446	12,930	107	4,646
	1872-73 .. 366,875	6,73,298	25,791	48,880	11,804	20,119	7,925	18,308	8,085	6,613	7,202	429,391	7,57,584	12,556	8,551	160	4,512
	Increase .. 7,610	13,604	178	322	..	..	..	..	..	..	..	5,666	12,678	1,110	..	..	..
	Decrease .. ..	..	..	..	204	325	617	1,650	724	268	199	..	..	..	4,379	47	134

No. I.—Comparative statement of the amount of demand of Land and other Imperial Revenue of the several Districts in the Division of Arakan, for the years 1870-71 and 1871-72, omitting fractions.—(Continued.)

36

REPORT ON THE REVENUE ADMINISTRATION,

1	19	20	21	22	23	24	25	26	27	28	29
DISTRICT.	Amount of demand from each lot or in fees, &c.	Number of persons of every kind assessed for capitation tax.	Amount of demand from such persons assessed.	Customs, excise on spirits, timber, and miscellaneous collections.	Grand total of revenue demand.	Amount of commission paid to Theezyes on collection of revenue.	Amount of revenue recommended for remission.	Amount of revenue demand actually realized up to close of each year.	Amount of revenue demand actually realized up to close of ensuing quarter.	Balance of revenue demand due on 30th June of each year exclusive of remission recommended in col. 4b.	REMARKS.
	Rs.	No. of persons.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Akyab	1871-72 .. 11,221	64,565	2,60,576	7,02,144	15,33,717	73,337	3,410	14,83,070	15,32,023	1,283	* Since collected.
	1872-73 .. 11,332	66,197	2,67,390	10,62,635	19,15,379	75,084	4,462	16,46,583	19,10,223	692*	
	Increase .. 111	1,632	6,814	3,60,491	3,78,662	1,697	1,052	1,63,493	3,78,200	..	
	Decrease .. ..	..	..	..	..	..	..	..	..	591
Northern Arakan	1871-72	679	2,449	555	8,738	295	26	3,064	3,712	..	† Since collected.
	1872-73	692	2,768	474	4,000	342	22	2,051	3,978	..	
	Increase	13	319	..	262	47	..	1,013	266	..	
	Decrease .. ..	..	..	81	..	..	4	..	..	..
Ramoo	1871-72	1,818	33,705	1,40,491	44,363	3,39,663	28,539	1,094	3,23,594	3,38,560	† Since collected.
	1872-73	1,791	34,035	1,42,238	48,647	3,43,089	28,477	1,335	3,35,599	3,41,194	
	Increase	330	1,747	4,284	3,420	..	741	12,005	2,625	60†	
	Decrease	27	..	..	..	62	..	..	..	..
Sandoway	1871-72	12,126	42,943	21,284	1,17,205	9,257	131	1,17,012	1,17,024	..	
	1872-73	12,327	43,867	25,613	1,23,123	9,401	200	1,22,552	1,22,367	..	
	Increase	201	924	4,329	5,923	144	79	5,540	5,843	..	
	Decrease .. ..	..	..	..	..	..	..	..	..	..
Total	1871-72	13,030	111,075	4,40,459	7,68,346	19,97,323	1,11,478	4,711	19,27,340	19,91,328	1,283
	1872-73	13,123	113,251	4,56,263	11,37,369	23,85,596	1,13,304	6,579	21,07,335	23,78,262	752
	Increase	84	2,176	9,804	3,69,023	3,88,273	1,826	1,868	1,79,995	3,86,934	..
	Decrease	531	..

Note.—The total of fractions was for 1871-72.. Rs. 20 8 4
1872-73.. „ 22 10 8

Making a Grand Total 1871-72.. Rs. 19,97,362 3 4
1872-73.. „ 23,85,618 10 8

No. II.—Return of Customs, Excise, Timber and Miscellaneous Taxes collected in the several Districts of the Arakan Division for the year 1872-73, being detail of column 22 of the Comparative Statement, omitting fractions.

ITEMS OF REVENUE.	CHIEF TOWN OF DISTRICT AND AMOUNT.						Remarks.
	Town of Akyab.	Akyab District.	Northern Arakan.	Remree District.	Sandoway.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1. Abkaree including net profit on sale of opium	1871-72 66,801	16,017	25	31,801	13,439	1,28,083	
	1872-73 70,495	15,262	..	31,087	15,607	1,32,451	
2. See customs, including fines, confiscation, &c.	1871-72 5,26,869	..	..	697	..	5,27,566	
	1872-73 8,82,385	..	..	..	..	8,82,385	
3. Inland Frontier ditto ditto	1871-72 ..	..	..	..	..	..
	1872-73 ..	..	..	..	..	..
4. Forests timber revenue and proceeds of unclaimed timber	1871-72 ..	115	93	504	1,793	2,506	
	1872-73 ..	345	..	649	917	1,911	
5. Fines and forfeitures, &c.	1871-72 4,651	10,098	384	1,870	1,726	18,729	
	1872-73 6,605	9,064	351	6,345	2,181	24,546	
6. Unclaimed property sold	1871-72 4,158	1,059	33	127	29	5,406	
	1872-73 853	35	39	797	160	1,884	
7. Fees on civil and criminal processes	1871-72 ..	..	..	112	137	249	
	1872-73 ..	..	..	191	182	373	
8. Premium on bills	1871-72 ..	..	..	..	..	..
	1872-73 ..	..	..	..	..	..
9. Gains by remittance of coin or bullion to the Mint ..	1871-72 ..	..	..	..	..	..
	1872-73 ..	..	20	..	..	20	
10. Savings from pay of Establishment	1871-72 ..	..	84	..	..	84	
	1872-73 ..	..	..	..	..	..
11. Marine receipts credited to Government	1871-72 1,370	..	..	..	..	1,370	
	1872-73 1,619	..	..	..	..	1,619	
12. Miscellaneous	1871-72 7,170	2,506	..	793	437	10,906	
	1872-73 10,449	588	..	1,688	2,433	15,208	
13. Karen Chiefs' Tribute	1871-72 ..	..	..	..	..	..
	1872-73 ..	..	..	..	..	..
14. Postage stamps	1871-72 15,189	..	..	347	489	16,016	
	1872-73 15,732	..	..	607	313	16,702	
15. Stamps on civil suits, law paper, &c.	1871-72 19,558	16,236	..	7,053	2,756	45,603	
	1872-73 27,887	13,796	..	6,587	3,316	54,586	
16. Income tax	1871-72 9,191	1,156	..	1,059	487	11,893	
	1872-73 6,072	498	..	696	454	8,620	
Total	1871-72 6,54,957	47,187	555	44,363	21,284	7,68,346	
	1872-73 10,23,047	39,788	474	48,647	25,613	11,37,369	

Note:—The amount of fraction was for { 1871-72 Rs. 17-15-6 }
{ 1872-73 " " 9-2-1 }

LOCAL TAXES NOT INCLUDED IN THE IMPERIAL REVENUE.				Town of Akyab,	District of Akyab.	District of Northern Arakan.	District of Ramree.	District of Sandoway.	Total.	Remarks.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1. Port Funds credited to Local Funds	..	..	1871-72	*31,404	..	..	*136	..	31,540	
			1872-73	47,945	..	..	204	..	48,149	
2. Municipal Funds	..	..	1871-72	*15,238	..	..	*2,576	*1,519	19,333	
			1872-73	32,539	..	..	2,509	1,900	36,948	
3. Bazaar Fund	..	..	1871-72	..	*1,187	..	*2,710	..	3,897	
			1872-73	..	1,164	..	2,841	..	4,005	
4. District Cattle Market and Pound Fund	..	..	1871-72	..	..	..	..	..	..	* These figures have been taken from the accounts received from the Accountant-General.
			1872-73	..	..	..	..	..	..
5. District Ferry Fund	..	..	1871-72	..	..	..	..	..	..
			1872-73	..	..	..	..	..	..
6. Dispensary Fund	..	..	1871-72	228	..	..	173	..	398	Note.—The amount of fractions was for—
			1872-73	1,728	..	..	490	..	2,218	
7. Land Sale and Rent Fund	..	..	1871-72	*323	..	..	..	..	323	1871-72 .. Rs. 9-12-11 1872-73 7-9-4
			1872-73	221	..	..	..	..	221	
8. Five per cent. Cess Fund	..	..	1871-72	*461	25,827	..	6,458	2,636	35,882	
			1872-73	461	16,074	..	7,564	2,618	26,717	
9. District Fund..	..	..	1871-72	..	6,494	..	1,874	*129	80,497	
			1872-73	..	6,509	..	1,559	113	8,181	
Total				47,651	33,508	..	13,927	4,284	99,370	
			1872-73	82,804	29,747	..	15,167	4,631	1,26,439	

J. F. J. STEVENSON, Colonel,

Commissioner, Arakan Division.

PEGU DIVISION.

Report on the Revenue Administration of the Pegu Division of British Burma, for the year 1872-73 A.D. 1324 B.E.

1. Besides the other statements, there are submitted herewith two general returns marked

Introduction.

I and II—the former exhibiting the land, fisheries, salt, and capitation revenue, and the latter that derived from excise on spirits and drugs; sea customs; fines, forfeitures, &c.; postage stamps; law stamps; and income tax.

2. The totals of the returns show

Gross revenue.

as below:—

Year.	I.	II.	Total.
1871-72... Rs.	42,06,502	Rs. 34,31,749	Rs. 76,38,251
1872-73... „	43,51,806	„ 45,76,331	„ 89,28,137
Increase... „	1,45,304	„ 11,44,582	„ 12,89,886

The gross increase, being nearly £129,000, as compared with £35,500 of the previous year, and the rate of progress 16·88, as compared with 4·87.

3. The principal heads of taxation under which there were increases were—

Increases.

	Rs.
Land	78,779
Fisheries	22,025
Capitation	48,631
Assessment in lieu of	5,962
Excise	87,422
Sea customs	10,19,369
Postage stamps	36,582
Law stamps	11,851

4. The decreases were similarly

Decreases.

in—

	Rs.
Salt tax	10,022
Fines, &c.	1,301
Income tax	9,287

5. From the above it will be apparent that the bulk of increases is due to the sea customs—an indication of a by no means faltering progress made in the trade of the

• Revenue increase chiefly due to customs.

country with other nations.