

## THE WEAVERS' LOANS ACT.

[BURMA ACT XXII, 1940.] (26th October, 1940.)

- Definitions.** 1. In this Act, unless there is anything repugnant in the subject or context,—
- (i) “loan” means a loan issued to a weaver under this Act ;
- (ii) “weaver” means a person who makes weaving a whole-time occupation or a subsidiary occupation.
- Power to make rules.** 2. The President of the Union may, by notification, make rules<sup>1</sup> regulating loans to be made to weavers for the purchase of weaving appliances and accessories and raw materials and for the provision of working capital.
- Loans may be recovered as arrears of land-revenue.** 3. Every loan made under such rules, including interest chargeable thereon and costs incurred in recovering the same, may be recovered as arrears of land-revenue from the person to whom the loan was made or from any person who has become surety for the repayment thereof.
- Instruments exempt from registration.** 4. Any instrument for the securing of the repayment of such loan shall be exempted from registration under the Registration Act.
- Section 4 to apply retrospectively.** 5. The provisions of section 4 shall apply with retrospective effect to all loans made before the commencement of this Act under the Weavers' Loans Instructions, 1938 and 1939.

## THE COTTON CESS ACT.

[INDIA ACT XIV, 1923.] (16th March, 1923.)

1. \* \* \* \*
- Definitions.** 2. In this Act, unless there is anything repugnant in the subject or context,—
- (a) “Collector” means, in reference to cotton consumed in a mill in the Union of Burma, the Collector of the district in which the mill is situated or any other officer appointed by the President of the Union to perform the duties of a Collector under this Act;
- (b) “the Committee” means the Burma Cotton Committee constituted under this Act ;
- (c) “cotton” means raw cotton, whether baled or loose, which has been ginned ;
- (d) “Customs-collector” and “customs-port” mean respectively a Customs-collector and a customs-port as defined in section 3 of the Sea Customs Act ;

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<sup>1</sup> For such rules, see *Burma Gazette*, 1941, Part I, p. 256.

- (e) " mill " means any place which is a factory as defined in section 2 of the Factories Act, and in which cotton is converted into yarn or thread either for sale as such or for conversion into cotton goods ; and
- (f) " prescribed " means prescribed by rules made under this Act.

3. (1) There shall be levied and collected on all cotton produced in the Union of Burma, and either exported from any customs-port to any port outside the Union of Burma or consumed in any mill in the Union of Burma, a cess at the rate of two annas per standard bale of four hundred pounds avoirdupois, or, in the case of unbaled cotton, of six pies per hundred pounds avoirdupois.

Imposition  
of cotton  
cess.

(2) The President of the Union may, by notification in the Gazette, direct that the cess referred to in sub-section (1) shall be levied and collected on all cotton produced in the Union of Burma and exported by land from the Union of Burma to any foreign territory outside the Union of Burma which may be specified in the notification.

4. The President of the Union shall cause to be constituted a Committee consisting of the following members, namely :—

Constitution  
of Burma  
Cotton  
Committee.

- (i) one representative of the Agricultural Department nominated by the President of the Union ;
- (ii) one person having knowledge of co-operative banking nominated by the President of the Union ;
- (iii) such additional persons as the President of the Union may, by notification, appoint.

5. (1) The Committee so constituted shall be a body corporate by the name of the Burma Cotton Committee, having perpetual succession and a common seal, with power to acquire and hold property, both moveable and immoveable, and to contract, and shall by the said name sue and be sued.

Incorporation  
of the  
Committee.

(2) The representative of the Agricultural Department shall be *ex-officio* President of the Committee.

(3) The Secretary of the Committee shall be a person, not being a member of the Committee, appointed by the President of the Union.

6. (1) The owner of every mill shall furnish to the Collector, on or before the seventh day of each month, a return stating the total amount of cotton consumed or brought under process in the mill during the preceding month, together with such further information in regard thereto as may be prescribed.

Delivery of  
monthly  
returns.

(2) Every such return shall be made in such form and shall be verified in such manner as may be prescribed.

7. (1) On receiving any return made under section 6, the Collector shall assess the cotton cess payable in respect of the period to which the return relates, and, if the amount has not already been paid, shall cause a notice to

Collection of  
cess by  
Collector.

be served upon the owner of the mill requiring him to make payment of the amount assessed within ten days of the service of the notice.

(2) If the owner of any mill fails to furnish in due time the return referred to in section 6 or furnishes a return which the Collector has reason to believe is incorrect or defective, the Collector shall assess the amount payable by him in such manner, if any, as may be prescribed, and the provisions of sub-section (1) shall thereupon apply as if such assessment had been made on the basis of a return furnished by the owner :

Provided that, in the case of a return which he has reason to believe is incorrect or defective, the Collector shall not assess the cess at an amount higher than that to which it is assessable on the basis of the return without giving to the owner a reasonable opportunity of proving the correctness and completeness of the return.

(3) A notice under sub-section (1) may be served on the owner of a mill either by post or by delivering it or tendering it to the owner or his agent at the mill.

Collection of  
cess on  
exported  
cotton.

8. (1) In respect of cotton exported by sea, the cess shall be assessed and levied by the Customs-collector at the customs-port of export and, subject to the provisions of this Act and of any rules made thereunder, shall, for all or any of the purposes of the Sea Customs Act, be deemed to be a duty of customs.

(2) In respect of cotton exported by land on which the cess is leviable—

(a) where the cotton is exported to any territory which is foreign territory as defined in the Land Customs Act, the cess shall be assessed by such authorities and in such manner as may be prescribed, and shall, subject to the provisions of this Act and of any rules made thereunder, for all or any of the purposes of the Land Customs Act, be deemed to be a duty of land customs leviable under section 5 of the Burma Tariff Act ;<sup>1</sup> and

(b) in any other case, the cess shall be assessed and levied by such authorities and in such manner as may be prescribed.

(3) The Financial Commissioner may make rules providing, on such conditions as may be specified in the rules, for—

(a) the refund of the cess levied where cotton is exported by land and subsequently imported into the Union of Burma ; and

(b) the export by land, without payment of the cess, of cotton which is subsequently to be imported into the Union of Burma.

Finality of  
assessment  
and recovery  
of unpaid  
cess.

9. (1) An assessment made in accordance with the provisions of section 7 or section 8 shall not be questioned in any Court.

(2) Any owner of a mill who is aggrieved by an assessment made under section 7 may, within three months of service of the notice referred to in sub-section (1) of that section, apply to the President of the Union for the

<sup>1</sup> Now section 2 of the Tariff Act, No. LXXII of 1953.

cancellation or modification of the assessment, and, on such application, the President of the Union may cancel or modify the assessment and order the refund to such owner of the whole or part, as the case may be, of any amount paid thereunder.

(3) Any sum recoverable under section 7 may be recovered as an arrear of land-revenue.

10. (1) The Collector or any officer empowered by general or special order of the President of the Union in this behalf shall have free access at all reasonable times during working hours to any mill or to any part of any mill.

Power to inspect mills and take copies of records and accounts.

(2) The Collector or any such officer may at any time, with or without notice to the owner, examine the working records, sale records and accounts of any mill and take copies of or extracts from all or any of the said records or accounts for the purpose of testing the accuracy of any return or of informing himself as to the particulars regarding which information is required for the purposes of this Act or any rules made thereunder.

(3) Where any officer other than the Collector proposes to examine under sub-section (2) any record or account containing the description or formulæ of any trade process, the owner of the mill may give to the said officer, for transmission to the Collector, a written notice of objection, and the officer shall thereupon seal up the record or account pending the orders of the Collector.

11. (1) All such copies and extracts and all information acquired by a Collector or any other officer from an inspection of any mill or warehouse or from any return submitted under this Act shall be treated as confidential.

Information acquired to be confidential.

(2) If the Collector or any such officer discloses to any person other than a superior officer any such information as aforesaid without the previous sanction of the President of the Union, he shall be punishable with imprisonment which may extend to six months, and shall also be liable to fine :

Provided that nothing in this section shall apply to the disclosure of any such information for the purposes of a prosecution in respect of the making of a false return under this Act.

12. (1) On the last day of each month, or as soon thereafter as may be convenient, the proceeds of the cess recovered during that month shall, after deduction of the expenses, if any, of collection and recovery, be paid to the Committee.

Application of proceeds of cess.

(2) Subject to such conditions as may be prescribed, the said proceeds and any other monies received by the Committee shall be applied to meeting the expenses of the Committee and the cost of such measures as it may, with the previous approval of the President of the Union, decide to undertake for promoting agricultural and technological research in the interests of the cotton industry in the Union of Burma.

13. No act done or proceeding taken under this Act shall be questioned on the ground merely of the existence of any vacancy in or any defect in the constitution of the Committee or the Standing Finance Sub-Committee, if any.

Validation.

Dissolution  
of Com-  
mittee.

14. The President of the Union may, by notification in the Gazette, declare that, with effect from such date as may be specified in the notification, the Committee shall be dissolved, and on the making of such declaration all funds and other property vested in the Committee shall vest in [the State] <sup>1</sup> and this Act shall be deemed to have been repealed.

Power of the  
President to  
make rules.

15. (1) The President of the Union may make rules <sup>2</sup> for the purpose of carrying into effect all or any of the provisions of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

- (a) for prescribing the time within which nominations shall be made under section 4 whether in the first instance or on the occurrence of vacancies ;
- (b) for prescribing the term of office of the members of the Committee ;
- (c) for prescribing the circumstances in which and the authority by which any member may be removed ;
- (d) for the holding of a minimum number of meetings of the Committee during any year ;
- (e) for the maintenance by the Committee of a record of all business transacted and the submission of copies of such records to the President of the Union ;
- (f) for the definition of the powers of the Committee and of the Secretary to enter into contracts which shall be binding on the Committee, and the manner in which such contracts shall be executed ;
- (g) for the regulation of the travelling allowances of members of the Committee and of their remuneration, if any ;
- (h) for the definition of the powers of the Committee and the Secretary in respect of the appointment, promotion and dismissal of officers and servants of the Committee, and in respect of the creation and abolition of appointments of such officers or servants ;
- (i) for the regulation of the grant of pay and leave to officers and servants of the Committee, and the payment of leave allowances to such officers and servants, and the remuneration to be paid to any person appointed to act for any officer or servant to whom leave is granted ;
- (j) for the regulation of the payment of pensions, gratuities, compassionate allowances and travelling allowances to officers and servants of the Committee ;
- (k) for prescribing the establishment and maintenance of a provident fund for the officers and servants of the Committee, and for the

<sup>1</sup> Substituted by the Union of Burma (Adaptation of Laws) Order, 1948.

<sup>2</sup> For the Burma Cotton Cess Rules, see *Burma Gazette*, 1939, Part I, p. 145.

deduction of subscriptions to such provident fund from the pay and allowances of such officers and servants, other than servants of the Government whose services have been lent or transferred to the Committee ;

- (l) for prescribing the preparation of budget estimates of the annual receipts and expenditure of the Committee and of supplementary estimates of expenditure not included in the budget estimates, and the manner in which such estimates shall be sanctioned and published ;
- (m) for defining the powers of the Committee, the Standing Finance Sub-Committee, if any, the President and the Secretary, respectively, in regard to the expenditure of the funds of the Committee, whether provision has or has not been made in the budget estimates or by reappropriation for such expenditure, and in regard to the reappropriation of estimated savings in the budget estimates of expenditure ;
- (n) for prescribing the maintenance of accounts of the receipts and expenditure of the Committee and providing for the audit of such accounts ;
- (o) for prescribing the manner in which payments are to be made by or on behalf of the Committee, and the officers by whom orders for making deposits or investments or for withdrawals or disposal of the funds of the Committee shall be signed ;
- (p) for determining the custody in which the current account of the Committee shall be kept, and the bank or banks at which surplus monies at the credit of the Committee may be deposited at interest, and the conditions on which such monies may be otherwise invested ;
- (q) for prescribing the preparation of a statement showing the sums allotted to the Department of Agriculture or institutions not under the direct control of the Committee for expenditure on research, the actual expenditure incurred, the outstanding liabilities, if any, and the disposal of unexpended balances at the end of the year ;
- (r) the assessment, levy, and payment of the cotton cess in respect of cotton exported by sea or by land ; and
- (s) any other matter which is to be or may be prescribed.

**16.** The Committee may, with the previous sanction of the President of the Union, make rules consistent with this Act and with any rules made under section 15 to provide for all or any of the following matters, namely :—

Power of the  
Committee  
to make  
rules.

- (a) for the appointment of a Standing Finance Sub-Committee and the delegation thereto of any powers exercisable under this Act by the Committee ;
- (b) for prescribing the method of appointment, removal and replacement and the term of office of members of the Standing Finance Sub-Committee, and for filling of vacancies therein ;

- (c) for the appointment of the dates, times and places for meetings of the Committee and the Standing Finance Sub-Committee, and for regulating the procedure to be observed at such meetings ;
- (d) for determining the circumstances in which security may be demanded from officers and servants of the Committee, and the amount and nature of such security in each case ;
- (e) for determining the times at which, and the circumstances in which, payments may be made out of the provident fund, and the conditions on which such payments shall relieve the fund from further liability ;
- (f) for determining the contribution, if any, payable from the funds of the Committee to the provident fund ;
- (g) for regulating generally all matters incidental to the provident fund and the investment thereof ;
- (h) for defining the powers and duties of the Secretary of the Committee.

Publication  
of rules.

17. All rules made under section 15 or section 16 shall be published in the Gazette and, on such publication, shall have effect as if enacted in this Act.

## THE COTTON TRANSPORT ACT.

[INDIA ACT III, 1923.] (23rd February, 1923.)

1. \* \* \* \*

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context,—

- (a) “ certified copy ”, in relation to a licence, means a copy of the licence certified in the manner described in section 76 of the Evidence Act by the authority by which the licence was granted ;
- (b) “ cotton ” means every kind of unmanufactured cotton, that is to say, ginned and unginned cotton, cotton waste and cotton seed ;
- (c) “ cotton waste ” means droppings, strippings, fly and other waste products of a cotton-mill other than yarn waste ;
- (d) “ licence ” means a licence granted under this Act ;
- (e) “ notified station ” means a railway station specified in a notification under section 3 ;
- (f) “ prescribed ” means prescribed by rules made under this Act ; and
- (g) “ protected area ” means an area into which the import of cotton or of any kind of cotton has been prohibited, wholly or partly, by a notification under section 3.