

to the registering officer within the local limits of whose jurisdiction the whole or any part of the property so mortgaged is situate, and such registering officer shall file a copy in his Book No. 1.

THE ENTERTAINMENT TAX ACT.

[BURMA ACT XLVIII, 1947.] (1st October, 1947.)

It is hereby enacted as follows :—

1. This Act shall apply to such specific area or areas, and different dates may be appointed for different areas, as the President of the Union may by notification direct in this behalf.¹

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

- (a) "admission" means admission as a spectator or one of an audience ;
- (b) "admission to an entertainment" includes admission to any place in which the entertainment is held ;
- (c) "entertainment" includes any exhibition, performance or amusement to which persons are admitted for payment ;
- (d) "payment for admission" includes—
 - (i) any payment made by a person who, having been admitted to one part of a place of entertainment, is subsequently admitted to another part thereof for admission to which a payment involving a tax is demanded ;
 - (ii) any payment for seats or any other accommodation in a place of entertainment ;
 - (iii) any payment for any purpose whatsoever connected with an entertainment which a person is required to make as a condition of attending or continuing to attend the entertainment in addition to payment, if any, for admission to the entertainment ;
- (e) "proprietor" in relation to any entertainment includes any person responsible for the management thereof ;
- (f) "prescribed" means prescribed by rules made under this Act :

3. (1) Save as provided in this Act, a tax shall be charged, levied and paid on every payment for admission to any entertainment at the following rates, namely,—

- (a) where the payment excluding the amount of tax does not exceed Re. 1 the tax payable thereon shall be annas 2 ;

¹ This Act has been applied to the whole of the Rangoon City area with effect from 1st October 1947 (See *Burma Gazette*, 1947, Part I, p. 611) ; to the whole of the Mandalay Town area, Moulmein Town area and Bassein Town area within their respective Municipal limits with effect from 1st January 1948 (See *Burma Gazette* 1947, Part I, p. 852) ; and to the whole of the Maymyo Town area within Municipal limits with effect from 1st January 1949 (See *Burma Gazette*, 1948, Part I, p. 1554).

- (b) where the payment excluding the amount of tax exceeds Re. 1 but does not exceed Rs. 3 the tax payable thereon shall be annas 8 ;
- (c) where the payment excluding the amount of tax exceeds Rs. 3 the tax payable thereon shall be 25 per cent of the payment charged for admission.

(2) If the entertainment is given for the purpose of inducing or promoting business or by way of business advertisements and if no fee is charged for admission to such entertainment there shall be levied a tax of Rs. 100 for each such entertainment :

Provided that the President of the Union may, by general or special order, make any exemption, reduction in rate or other modification as may be specified therein in respect of tax leviable on any entertainment or class of entertainment under this section.

4. (1) Save as otherwise provided by this Act, no person shall be admitted for payment to any entertainment where the payment is subject to any entertainment-tax except with a ticket issued by the Government indicating that the proper entertainment-tax has been paid.

¹ *Explanation.*—The expression “ a ticket issued by the Government ” includes a ticket imprinted or impressed with a stamp with the authority of the Government and a ticket to which is fixed an unused adhesive stamp issued by the Government.

(2) The President of the Union may, on the application of a proprietor of any entertainment in respect of which the entertainment-tax is payable under sub-section (1) of section 3, allow the proprietor, on such condition as the President of the Union may prescribe, to pay the amount of tax due—

- (a) by a lump sum payment on an agreed percentage on the gross sum received by the proprietor on account of payments for admission to the entertainment ; or
- (b) in accordance with the receipts recorded by any mechanical contrivance which automatically registers the number of persons admitted.

(3) The provisions of sub-section (1) of this section shall not apply to any entertainment in respect of which the tax is payable in accordance with the provisions of sub-section (2).

5. The President of the Union may, by notification, appoint officers, as may be prescribed in this behalf, to carry into effect the purpose and object of this Act.

6. (1) Any officer appointed by the President of the Union may enter any place of entertainment while the entertainment is proceeding, and any place ordinarily used as a place of entertainment at all reasonable times, for the purpose of seeing whether the provisions of this Act or any rules made thereunder have been complied with.

¹ Inserted by Act LXX, 1947.

(2) If any person prevents or obstructs the entry of any officer appointed under this Act, he shall, in addition to any other punishment to which he may be liable under any law for the time being in force, be liable on conviction¹ before a magistrate to imprisonment for a term not exceeding six months, or to a fine not exceeding one thousand rupees, or to both.

(3) Every officer appointed under this Act shall be deemed to be a public servant within the meaning of section 21 of the Penal Code.

7. No proprietor shall issue or possess at the place of entertainment any ticket which authorizes or which is to be used for authorizing any person to be admitted to the entertainment where admission fee is charged, unless the price of admission is clearly printed or stamped thereon.

8. No entertainment-tax shall be charged on payments for admission to any entertainment,—

- (a) when the whole of the payment for admission thereof is devoted to philanthropic or charitable purposes ; or
- (b) when the entertainment is wholly of educational character ; or
- (c) when the entertainment is provided for partly educational or partly scientific purposes by a society, institution or committee not conducted or established for profit or gain.

¹ 8A. (1) If the tax payable under this Act is not paid within the time prescribed, it shall be deemed to be in arrear.

(2) Any arrear of entertainment-tax, including the expenses of its collection, shall be recoverable as an arrear of income-tax in any manner prescribed in section 46 of the Burma Income-tax Act.

9. (1) The President of the Union may, by notification, make rules² for the purpose of carrying out the provisions of this Act.

(2) Without prejudice to the generality of the foregoing provisions such rules may prescribe or provide for—

- (a) the supply and use of tickets, or for the stamping of tickets sent to be stamped, and for securing the defacement of stamps when used ;
- (b) the use of tickets covering the admission of more than one person or season tickets ;
- (c) the payment of the tax on the transfer from one part of a place of entertainment to another ;
- (d) the payment of tax in respect of seats or other accommodation for which additional charge is made ;
- (e) the control of the use of mechanical contrivances (including the prevention of the use of the same mechanical contrivance for payments of a different amount), and for securing proper records of admission by means of barriers or mechanical contrivances ;

¹ Inserted by Act LXX, 1947.

² For such rules, see *Burma Gazette*, 1947, Part I, p. 611.

- (f) the checking of admissions, the keeping of accounts and the furnishing of returns by the proprietors of entertainments * * *¹;
- (g) the keeping of proper accounts of all tickets used under this Act and of all payments received in respect of entertainments for which tax is payable under this Act ;
- (h) the presentation and disposal of applications for exemption from payment of the entertainment-tax under this Act or for the refund thereof ;
- (i) the method of payment of the tax due under sub-section (2) of section 3 ;
- (j) the payment of cost of printing entertainment-tax tickets.

(3) In making any rule under this section the President of the Union may provide that a breach of the rules shall, where no penalty is provided therefor by this Act, be punishable with imprisonment for a term not exceeding six months, or with fine not exceeding one thousand rupees, or with both.

THE CONTROL OF IMPORTS AND EXPORTS (TEMPORARY) ACT. *

[BURMA ACT LVI, 1947.] (30th September, 1947.)

It is hereby enacted as follows :—

1. (1) This Act may be called the Control of Imports and Exports (Temporary) Act, 1947.

(2) It shall come into force at once and shall remain in force until the President of the Union, by notification, directs that it shall cease to be in force.

2. In this Act :—

- (a) “ Customs-collector ” means a Customs-collector as defined in the Sea Customs Act, or a Collector of Land Customs appointed under the Land Customs Act ;
- (b) “ Import ” and “ Export ” mean respectively bringing into, and taking out of, the Union of Burma by sea, land or air ;
- (c) “ Officer of Customs ” means an officer of Customs appointed under the Sea Customs Act, or a Land Customs Officer appointed under the Land Customs Act.

3. (1) The President of the Union may, by order published in the Gazette, make provision for prohibiting, restricting or otherwise controlling, in all cases or in specified classes of cases, and subject to such exceptions, if any, as may be specified in such order.—

- (a) the import, export, carriage coastwise or shipment as ships' stores, of goods of any specified description ;
- (b) the bringing into any port or place in the Union of Burma of goods of any specified description intended to be taken out of

¹ Deleted by Act LXX, 1947.

* Published in Judicial Department Notification No. 373, dated 30th September 1947 (*Burma Gazette*, 1947, Part I, p. 638).

the Union of Burma without being removed from the ship or conveyance in which they are being carried.

¹ (1A) Without prejudice to the generality of the provisions contained in sub-section (1), the order made thereunder may—

- (a) provide for the issue of import or export licences ;
- (b) fix a period for which a licence shall remain valid ;
- (c) prescribe a fee payable in respect of each licence at a rate not exceeding five per cent of the value of the goods covered by such licence ;
- (d) prescribe the circumstances under which a licence shall be re-validated and the fees payable by the holder thereof on such re-validation at a rate not exceeding five per cent of the value of the goods covered by such licence.

(2) All goods to which any order under sub-section (1) applies shall be deemed to be goods of which the import or export has been prohibited or restricted under section 19 of the Sea Customs Act and all the provisions of that Act shall apply thereto, except that section 183 thereof shall have effect as if for the word " shall " therein the word " may " were substituted.

(3) Notwithstanding anything contained in the Sea Customs Act, the President of the Union may, by order published in the Gazette, prohibit, restrict or impose conditions on the clearance, whether for home consumption or for shipment abroad, of any goods or class of goods imported into the Union of Burma.

4. All proceedings pending and liabilities existing under orders or notifications made under Rule 84 of the Defence of Burma Rules, which continue to be enforceable by the Imports and Exports Control Act, 1947, at the commencement of this Act shall continue to be enforceable as if the Imports and Exports Control Act, 1947, have not been repealed.

² 5. (1) If any person contravenes any order made under this Act, he shall, without prejudice to any confiscation or penalty to which he may be liable under the provisions of the Sea Customs Act, as applied by sub-section (2) of section 3, be punishable with imprisonment for a term which may extend to seven years and shall also be liable to fine.

(2) Notwithstanding anything contained in any other law for the time being in force, if the contravention of any such order is in respect of paddy or rice or rice products, the offender shall be punishable with transportation for life or with imprisonment for a term which shall not be less than seven years, and with whipping and the property in respect of which, or in connection with which, such offence is committed, shall be liable to confiscation.

(3) Any person [who attempts to contravene any such order, or]³ who abets the contravention of any such order, shall be liable to the same punishment as is provided for the contravention thereof.

¹ Inserted by Act NLVIII, 1949.

² Substituted by Act LXXXIV, 1947.

³ Inserted by Act XLIX, 1953.

16. * * * *

7. (1) No order made in exercise of any power conferred by or under this Act shall be called in question in any Court.

(2) No suit, prosecution or other legal proceedings shall lie against any person for anything which is in good faith done or intended to be done in pursuance of this Act or any order made thereunder.

8. Subject to the provisions of section 4, the Imports and Exports Control Act, 1947, is hereby repealed.

ရောင်းဝယ်လုပ်ကိုင်မှုအမြတ်အစွန်းခွန်အက်ဥပဒေ။

[၁၉၄၇ ခုနှစ်၊ အက်ဥပဒေအမှတ် ၄၆။] (၁၉၄၇ ခု၊ ဒီဇင်ဘာ ၁ ရက်)

ရောင်းဝယ်လုပ်ကိုင်မှုမှရရှိသော ဝင်ငွေပေါ်တွင် အထူးခွန် စည်းကြပ်ရန် သင့်သည်ဖြစ်သောကြောင့်၊ အောက်ပါအတိုင်း အက်ဥပဒေအဖြစ် ပြဋ္ဌာန်းလိုက်သည်။

၁။ ။ (၁) ဤအက်ဥပဒေကို ၁၉၄၇ ခုနှစ်၊ ရောင်းဝယ်လုပ်ကိုင်မှု အမြတ်အစွန်းခွန် အက်ဥပဒေဟု ခေါ်ရမည်။

(၂) ဤအက်ဥပဒေသည်၊ ပြည်ထောင်စုနိုင်ငံတဝန်းလုံးနှင့် သက်ဆိုင်ရမည်။

(၃) ဤအက်ဥပဒေသည်၊ ပြည်ထောင်စုနိုင်ငံတော် သမတ က အမိန့်ကြော်ငြာစာ ထုတ်ပြန်ကြော်ငြာ၍ သတ်မှတ်သည့်နေ့ တွင် အာဏာတည်ရမည်။

အမည်တို့၊ တည်ရာနယ်အစွန်းနှင့် စတည်ရန်နေရက်။

၂။ ။ ဤအက်ဥပဒေတွင်၊ အကြောင်းအရာနှင့်ဖြစ်စေ၊ ရှေ့နောက်စကား၏ အဓိပ္ပါယ်နှင့် ဖြစ်စေ မဆန့်ကျင်လျှင်—

အဓိပ္ပါယ်ပိုင်း ခြား ခေါ်ပြချက်။

(၁) “ အခွန်စည်းကြပ်ခြင်းမှ ကင်းလွတ်ခွင့်ပြုသည့်ငွေ ” ဟူသည်မှာ၊ မြန်မာနိုင်ငံ အမြတ်တော်ခွန်အက်ဥပဒေအရ အမြတ်တော်ခွန်၊ သို့တည်းမဟုတ် နောက်ထပ်အခွန်တော် စည်းကြပ်ရန် ကိစ္စများအလို့ငှါ သတ်မှတ်ထားသော အထက်နှစ်နှင့်စပ်လျဉ်း၍၊

၂(က) ပုဒ်မ ၇ ပါ ကိစ္စများအလို့ငှါ ကုန်သည်အစုစပ် လုပ်ငန်းဟု မှတ်ယူရသည့် ကုမ္ပဏီမျိုးမဟုတ်သော ကုမ္ပဏီတခု ဖြစ်လျှင်၊ အထက်နှစ်တနှစ်၏ ပဌမနေ့တွင် ဇယား(၂)အရ တွက်၍ရသော မ-တည်ငွေရင်း၏ ခြောက်ရာခိုင်နှုန်းဖြစ်စေ၊ ငွေတသိန်းဖြစ်စေ၊ ထိုငွေနှစ်ရပ်အနက် များရာငွေကိုသော်၎င်း၊

(ခ) အလုပ်လုပ်ကိုင်သော ကုန်ဘက်စပ် လုပ်ကိုင်သူနှစ်ဦးထက် မပိုသည့် ကုန်သည်အစုစပ် လုပ်ငန်းဖြစ်လျှင်၊ ငွေတသိန်းကိုသော်၎င်း၊

(ဂ) အလုပ် လုပ်ကိုင်သော ကုန်ဘက်စပ် လုပ်ကိုင်သူ သုံးဦး ပါဝင်သည့် ကုန်သည်အစုစပ် လုပ်ငန်းဖြစ်လျှင်၊ ငွေတသိန်းခွဲကိုသော်၎င်း။

¹ Deleted by Act XXIII, 1949. ² ၁၉၄၇ ခု၊ ဒီဇင်ဘာ ၁ ရက်။ ။ မြန်မာနိုင်ငံပြန်တမ်း။ ၁၉၄၇ ခု၊ အပိုင်း ၁၊ စာမျက်နှာ ၁၅၅၄ ဝိုင်ကြည့်။

³ ၁၉၄၉ ခုနှစ်၊ အက်ဥပဒေအမှတ် ၅၀ အရပြင်ဆင်ပြီး၊ တစ်ခု ၁၉၅၂ ခုနှစ်၊ အက်ဥပဒေ အမှတ် ၃၀ အရပြင်ဆင်သည်။