

Acquisition of Land.

81. Whenever it appears to the President of the Union that any land is required for any of the purposes of this Act, such land shall be deemed to be needed for a public purpose within the meaning of section 4 of the Land Acquisition Act.

Land required under this Act to be deemed to be needed for a public purpose.

Saving of Rights of Profit.

82. Nothing in the Land and Revenue Act shall be deemed to affect, or ever to have affected, any right by which one person is entitled to remove and appropriate for his own profit any part of the soil belonging to another person or to the State, or anything growing in or attached to, or subsisting upon, the land of another person or of the State.

Saving of rights of profit from the Land and Revenue Act.

THE FISHERIES ACT.

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THE FISHERIES ACT.

[BURMA ACT III, 1905.] (22nd April, 1905.)

WHEREAS the exclusive right of fishing in the Union of Burma in such fisheries as are hereinafter mentioned belongs by the custom of the country to the State ;

Preamble.

AND WHEREAS it is expedient to declare and amend the law providing for the protection of this right, and for contending the enjoyment of it to the public or to individuals, gratuitously or in consideration of fees or rent, and subject to suitable restrictions and conditions ; It is hereby enacted as follows :—

Preliminary.

1-2. * * * *

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

Definitions.

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| <p>(1) "fish" includes, besides other fish, turtle, estuary tortoises, sea-slug, (beche-de-mer), shell-fish and mother-of-pearl shells ;</p> <p>(2) "fishery" means any collection of water (or any part thereof separately classified under section 8), running or still, tidal or non-tidal, which is of itself of a permanent nature, or is or has recently been connected with any waters of a permanent nature, in which fish may be found ; and it includes the sea and the sandbanks on which turtle and estuary tortoises habitually lay their eggs ;</p> <p>(3) the verb "to fish", with its grammatical variations, includes the catching of turtle or estuary tortoises, the collecting of their eggs and the collecting of sea-slugs (beche-de-mer), shell-fish or mother-of-pearl shells ;</p> <p>(4) " fishing implement " means any implement, weapon, engine or contrivance for catching or facilitating the catching of fish ;</p> <p>(5) " Fishery-officer " means any person appointed by or under the orders of the Government, of the Financial Commissioner or of a Commissioner to be an <i>Inkunwun</i> or a Superintendent or Inspector of Fisheries or to discharge any function of a Fishery-officer under this Act ; and</p> <p>(6) the terms " leasable fishery ", " reserved fishery ", " open fishery " and " protected fishery " mean, respectively, a fishery for the time being classified under such denomination in accordance with the provisions of section 8.</p> | <p>" Fish "</p> <p>" Fishery. "</p> <p>" To fish. "</p> <p>" Fishing implement. "</p> <p>" Fishery - officer. "</p> <p>" Leasable fishery, " " reserved fishery, " " open fishery, " and " protected fishery. "</p> |
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4. (1) The Financial Commissioner may, by notification, direct that any fishery shall, for the purposes of this Act, be under the charge of the Deputy Commissioner of any particular district.

Fishery to be under charge of Deputy Commissioner of

district unless otherwise provided for.

(2) Every fishery not provided for by a notification under sub-section (1) shall, for the purposes of this Act, be deemed to be under the charge of the Deputy Commissioner of the district in which such fishery is situate.

Power to exempt fishery from provisions of Act.

5. The President of the Union may, by notification, exempt any fishery from all or any of the provisions of this Act either generally or subject to such restrictions as he thinks fit.

Rights in Fisheries.

Bar to rights to fish unless permitted under Act or expressly granted by Government.

6. No right to fish in any fishery shall be acquired, or be deemed to have been acquired, by the public or by any person, except in one of the modes hereinafter described :

Provided that nothing contained in this Act shall prejudice or derogate from any express grant of a right to fish made by the British Government before the 22nd April, 1905. ¹

Angling permitted free subject to certain restrictions.

7. (1) Except as provided in sub-section (2), nothing contained in this Act shall be held, nor shall the issue of any grant, lease or licence under this Act be held, to prevent any person from angling with rod and line only in any fishery ;

Provided that no one person shall use more than four rods and lines at one time.

(2) The Deputy Commissioner may by proclamation,—

(a) in respect of any fishery under his charge, prohibit, absolutely or subject to conditions, angling for fish or for certain specified kinds of fish in such fishery, or in any part thereof, for such time as may be fixed by such proclamation ; or

(b) in respect of any fishery under his charge artificially stocked with fish, direct that all fish, or all fish of a particular kind, which are under a certain size to be specified in the proclamation, shall, if captured therein, be returned alive to the water of such fishery.

Classification of fisheries.

8. (1) Every fishery may, from time to time, be placed in one or other of the following classes, namely :—

- (a) leasable fisheries ;
- (b) reserved fisheries ;
- (c) open fisheries ;
- (d) protected fisheries.

(2) Subject to any special exception prescribed by rule or directed by the Financial Commissioner, so long as any fishery continues to be in any such class, no rights of fishery arising under any other class shall be disposed of therein ;

and subject as aforesaid, no fishery shall be transferred to another class until after the termination of all rights of fishery therein of the class in which it had been so placed.

Disposal of rights in

9. The Deputy Commissioner may, in respect of any fishery under his charge, and subject to the rules for the time being in force in this behalf and

¹ Date of commencement of this Act.

the restrictions and conditions prescribed thereunder with respect to such class of fishery,— fisheries by Deputy Commissioner.

- (1) if it is a leasable fishery, lease to any person the exclusive right to fish, or to fish with specified fishing implements or in a specified manner or for specified fish, in such fishery and, when so authorized by such rules, grant any other such leases which are not in any way inconsistent with, or in derogation of the rights (if any) previously conferred in respect of such fishery ; or
- (2) if it is a reserved fishery, dispose, in the manner prescribed by rules made under section 32, of the more limited rights to fish to be permitted in such reserve ; or
- (3) if it is an open fishery,—
 - (a) grant licences to any number of persons to use specified fishing implements in such fishery, and
 - (b) permit the public, or the inhabitants of any town or village, or any other class of persons, to fish in such fishery, free of charge, with such specified fishing implements, or in such manner, or on such terms and subject to such restrictions, as may be defined in the order permitting the same ; or
- (4) if it is a protected fishery, permit all or any persons entitled, or authorized by the owner or occupier of the land, to enter thereon, to fish in such fishery, free of charge, with such specified fishing implements or in such manner or on such terms and subject to such restrictions, as may be defined in the order permitting the same.

10. (1) The Financial Commissioner may, by notification, grant permission to fish, free of charge,—

- (a) in any open fishery, to all or any of the classes of persons mentioned in section 9, sub-section (3), clause (b) ; and
- (b) in any protected fishery, to all or any persons entitled, or authorized by the owner or occupier of the land, to enter thereon.

Disposal of rights in fisheries by Financial Commissioner and by officers specially empowered.

(2) The Commissioner may, by notification, empower any Subdivisional, Township or Fishery Officer to exercise, subject to the control of the Deputy Commissioner, any of the powers conferred under section 9.

10A. (1) The lease of a fishery or of part of a fishery draining cultivated land may, on application made by owners of such land or of part of such land, be granted to them by the Deputy Commissioner under whose charge the fishery is situated, at a rent approved by him, subject to the rules for the time being in force in this behalf.

Lease of fisheries draining cultivated land.

(2) The Deputy Commissioner of the district in which a fishery is situated shall decide for purposes of sub-section (1) what cultivated land is drained by the said fishery.

(3) No lease shall be granted under sub-section (1) unless the owners of land applying for the lease—

(a) own more than half the area of cultivated land drained by the fishery, or

(b) undertake to pay the approved rent.

(4) When a lease has been granted with reference to clause (a) of sub-section (3), the rent shall be distributed among the whole of the owners of the land drained in proportion to the land-revenue assessed on their lands.

(5) When a lease has been granted with reference to clause (b) of sub-section (3), the rent shall be distributed among the owners of the land who made the application in proportion to the land-revenue assessed on their lands.

(6) Before any lease is granted under sub-section (1), the Deputy Commissioner shall publish notices calling for objections to the grant of such lease and shall pass orders thereon before the lease is granted.

(7) Nothing in sub-sections (4) and (5) shall prevent the owners of the land drained, or such of them as make application, from agreeing among themselves how the rent shall be distributed. Any such agreement shall be signed and shall be forwarded in original to the Deputy Commissioner who may accept or reject the agreement.

(8) If the rent as distributed under sub-section (4) or under sub-section (5) or (when the agreement has been accepted by the Deputy Commissioner) under sub-section (7) is not paid on due date, it shall be deemed to be an arrear of land-revenue which has accrued on or is due in respect of such land of the owners concerned as is drained by the fishery and shall be recoverable as such.

(9) A lease of a fishery or of part thereof which has been granted under this section may be sub-demised by the lessee with such restrictions on the manner of working as he may see fit to add to the covenants in the lease.

Further Protection of Fisheries.

11. No weir, bank or dam shall be erected, placed, maintained or used in any fishery without a special permission under the hand of the Deputy Commissioner of the district, or in contravention of the rules made under section 32, clauses (g) and (h) :

Provided that nothing contained in this section shall prohibit either—

(a) a lessee of a leasable fishery or a licensee of any right to fish in any fishery from erecting, placing, maintaining or using therein any fishing implement which he is permitted by his lease or licence and by the rules for the time being in force to use in such fishery ; or

(b) the owner or occupier of any land from erecting or maintaining any bank or dam of the kind ordinarily known as a *kazin* for the purpose of cultivation in any part of a protected fishery which is not a well-defined water-course.

No fixed obstruction to be erected except when expressly permitted.

11A. (1) No person shall use any dynamite or other explosive substance in any fishery with intent thereby to destroy or facilitate the catching of fish. The use of poisons and explosives, to facilitate the catching of fish, prohibited.

(2) No person shall, with intent thereby to destroy or facilitate the catching of fish, except as permitted by an order under sub-section (3), put or knowingly permit to be put, or cause or knowingly permit to flow into any fishery, lime, *bônlonthi*, poison, or other noxious material which, when put or permitted to flow into water, kills or stupefies fish or makes it difficult for fish to remain in or near that part of the water in which the same is put or caused or permitted to flow.

(3) In any district to which the Financial Commissioner may by notification declare this sub-section to be applicable, the Deputy Commissioner may in respect of any fishery by an order in writing grant permission for the use of lime, *bônlonthi*, poison or other noxious material for the purpose of catching or facilitating the catching of fish.

12. No person shall, without the permission of the Deputy Commissioner of the district, make or cause to be made any canal or channel which may affect any leasable fishery or any reserved fishery, either by reducing or increasing the quantity of water, or changing the quality of the water of such fishery, or by the introduction of silt reducing the flooded area in or in the neighbourhood of such fishery. Prohibition of new canals or channels to certain fisheries.

13. (1) The President of the Union may, by notification, prohibit—

(a) the killing or capture or other interference with any species of fish specified in such notification ; or

(b) the removal, opening or other interference with any nest of eggs laid by any species of turtle or tortoise specified in such notification.

Power to protect specified species of fish, and turtles and tortoise eggs.

(2) Any person residing near a fishery in which such species of fish or eggs may be found, and any person who takes part in fishing operations in any such fishery, found in possession of any species of fish or eggs of which the capture or removal has been prohibited by a notification under sub-section (1), may be presumed to be the person who captured or removed the same unless he satisfactorily accounts for his possession of the same.

14. The Deputy Commissioner, having charge of any bank on which turtle or tortoises lay their eggs, may, by proclamation published in the villages near such bank, forbid all persons, other than the lessee thereof and his servants, to enter upon or approach, or to suffer or permit any cattle or other animals under their control, or owned by them, to enter upon or approach, such bank during such months and periods as he may think fit. Power to prohibit approach of persons or animals to turtle or tortoise banks.

Powers to Arrest, Search, etc.

15. Every Fishery-officer shall prevent and may interfere for the purpose of preventing any offence punishable under this Act or the rules thereunder. Power to prevent commission of fishery offence.

Power to
arrest with-
out warrant.

16. (1) Any Fishery-officer may, without the orders of a Magistrate and without a warrant, arrest any person reasonably suspected of having been concerned in any offence punishable under this Act or the rules thereunder with imprisonment for one month or upwards, if such person refuses to give his name and residence, or gives a name and residence which there is reason to believe to be false, or if there is reason to believe that he will abscond.

(2) Every officer making an arrest under sub-section (1) shall, without unnecessary delay, take or send the person arrested before a Magistrate having jurisdiction in the case, or to the officer in charge of the nearest police-station.

Power to
inspect fish-
ing imple-
ments and
seize imple-
ments and
fish, etc.

17. (1) For the purpose of satisfying himself that the provisions of this Act and of the rules thereunder are being complied with, a Fishery-officer may inspect any fishing implements, and any fish, and any turtle and tortoise eggs in the possession of or under the control of any person concerned in, or reasonably suspected to have been concerned in, fishing operations, and for that purpose may enter any house, vessel or other premises owned or occupied by any such person, and may seize any vessel and any easily moveable fishing implements and any fish and eggs, if he has reason to believe that such vessel or fishing implements have been used, or that such fish or eggs have been caught or collected, in contravention of this Act or of the rules thereunder, and shall, as soon as may be, report such seizure to the Magistrate having jurisdiction to try the offence on account of which such seizure was made, and, if the property seized is not perishable and is easily carried, shall at the same time send such property to such Magistrate.

(2) If any property seized under sub-section (1) is of a perishable nature, the Fishery-officer making the seizure shall sell it by auction in the nearest village in the presence of the headman, if any, and of two or more elders, and shall send the proceeds of such sale to such Magistrate, together with a report of the quantity and kind of fish so disposed of, signed by such elders and the headman, if any.

Power to
search for
poisons and
preparations
for illegally
stupefying
fish.

18. A Fishery-officer who has reason to suspect that any person is committing an offence punishable under section 22 may search such person, and may enter and search any premises occupied by such person, and if he finds any explosive substance, lime, *bônlonthi*, poison or noxious material, intended for the purpose of killing, stupefying or otherwise affecting fish in the manner specified in section 22, may seize the same, and shall forthwith take or send it, with a complaint or police-report in respect of the offence believed to have been committed, before the nearest Magistrate having jurisdiction to try such offence.

What
Fishery-
officers may
exercise
powers under
section 17 or
section 18.

19. No Fishery-officer shall exercise any of the powers conferred by section 17 or section 18 unless he is specially empowered to do so by or under the orders of the President of the Union, of the Financial Commissioner or of a Commissioner.

20. It shall be the duty of every police-officer to aid any Fishery-officer in the due execution of this Act upon request made by such Fishery-officer.

Police-officers to aid Fishery officers.

Penalties.

21. Any person who—

- (a) fishes in any fishery not having a right to fish therein or in a way in which he is not entitled to fish therein ; or
- (b) uses in any fishery any fishing implement which he is not entitled to use, or to use in such manner, therein ; or
- (c) except as permitted by the proviso to section 11, erects, places, maintains or uses any weir, bank or dam in any fishery without a special permission under the hand of the Deputy Commissioner of the district, or in contravention of the rules for the time being in force under section 32, clauses (g) and (h) ; or
- (d) uses any dynamite or other explosive substance in any fishery with intent thereby to destroy or facilitate the catching of fish ; or
- (e) except as permitted by an order under sub-section (3) of section 11A, puts or knowingly permits to be put, or causes or knowingly permits to flow into any fishery any lime, *bônlônthi*, poison or other noxious material in contravention of section 11A ; or
- (f) interferes with, or makes any demand in consideration of, the lawful use of the water of any fishery for purposes unconnected with the taking of fish ;

Penalty for unlawfully fishing or erecting weir, etc., or poisoning, etc., fish or interfering with lawful use of waters.

shall be punished, for a first offence, with imprisonment for a term which may extend to three months, or with fine which may extend to two hundred rupees, or with both, and for a second or subsequent offence, with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

22. (1) Any person who, with intent to use or permit the use of the same in contravention of section 11A, possesses any explosive substance or any lime, *bônlônthi*, poison or other noxious material which, when put or permitted to flow into water, kills or stupefies fish or makes it difficult for fish to remain in or near that part of the water in which the same is put or permitted to flow, shall be punished with imprisonment for a term which may extend to one month, or with fine which may extend to two hundred rupees, or with both

Penalty for possession of materials for poisoning, etc., fish.

(2) No person shall be prosecuted under this section without the previous sanction of the Deputy Commissioner of the district.

(3) In any prosecution under this section the Court may presume that any such explosive substance, lime, *bônlônthi*, poison or noxious material found in the possession or under the control of any person who—

- (a) holds any lease or licence entitling him to fish in any fishery
- (b) is employed or works under any such lessee or licensee, or

(c) is in the habit of fishing or has made preparation for the purpose of fishing, or

(d) resides under the same roof as any person specified in the preceding clauses,

was kept by him with intent to use or permit the use of the same for the purpose of destroying or facilitating the catching of fish.

Penalty for making canal to fishery, or killing or taking protected fish or eggs, or trespassing, etc., on protected turtle bank.

23. Any person who—

(a) without the permission of the Deputy Commissioner of the district, makes or causes to be made any canal or channel which may affect any leasable fishery or any reserved fishery in any of the ways specified in section 12 ; or

(b) in contravention of the provisions of a notification under section 13, sub-section (1), kills, captures or in any way interferes with any species of fish specified in such notification, or takes, opens or in any way interferes with a nest of eggs laid by any turtle or tortoise of a species specified in such notification ; or

(c) in contravention of the provisions of a proclamation under section 14, enters upon or approaches, or suffers or permits any cattle or other animal under his charge or control or of which he is owner to enter upon or approach, any bank in which turtle or tortoises lay their eggs ;

shall be punished with imprisonment for a term which may extend to one month, or with fine which may extend to two hundred rupees, or with both.

24. (1) Any Fishery-officer who—

(a) vexatiously and unnecessarily arrests any person or seizes any property on pretence of making such arrest or of seizing property liable to seizure under this Act ; or

(b) without reasonable ground of suspicion, enters or searches any building, vessel or place, or searches any person, under pretence of making such entries or search under this Act ;

shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

(2) Any fine imposed under sub-section (1), clause (a), or any portion thereof, shall, if the convicting Magistrate so directs, be given as compensation to the person aggrieved by such seizure.

Forfeiture of Property and Removal of Fixed Obstructions, etc.

Convicting Court may order forfeiture of fishing implements, etc.

25. On the conviction of any person for an offence punishable under this Act or the rules thereunder, the convicting Court may, in addition to any other penalty prescribed for such offence, order the forfeiture of any fishing implement, weir, dam or vessel erected, placed, maintained or used in contravention of this Act or the rules thereunder, and of any fish obtained thereby, and of any fish or eggs caught or collected in contravention of this Act or the rules thereunder.

26. The Deputy Commissioner in charge of a fishery may order the removal of any weir, bank, dam or fishing implement erected, placed, maintained or used therein in contravention of this Act or the rules thereunder, and may order the closure of any canal or channel made in contravention of the provisions of section 12 ;

Removal of fixed obstructions and closure of canals at expense of person making same.

and the expense, if any, of such removal or closure may be recovered from any person erecting, placing, maintaining, making or using such weir, bank, dam, fishing implement, canal or channel in contravention of this Act or the rules thereunder, as if it were an arrear of revenue, in addition to any penalty or forfeiture imposed under this Act.

Recovery of Moneys under Act and of Loans to Fishermen.

27. All fees, rents and other money due to Government in respect of any licence, lease or permission granted under this Act may be recovered as if it were an arrear of revenue.

Recovery of fees, rents, etc.

28. Every loan made in accordance with rules made under section 32, sub-section (1), clause (i), all interest, if any, chargeable thereon, and costs, if any, incurred in making or recovering the same, shall, when they become due, be recoverable from the person to whom the loan was made, or from any person who has become surety for the repayment thereof, as if they were arrears of revenue or costs incurred in recovering the same due by the person to whom the loan was made or his surety.

Recovery of loans.

29. When a loan is made under this Act to any persons on such terms that all of them are jointly and severally bound to the Government for the payment of the whole amount payable in respect thereof, and a statement showing the portion of that amount which, as among themselves, each is bound to contribute is entered upon the order granting the loan, and is signed or marked by each of them or his agent duly authorized in this behalf and by the officer making the order, that statement shall be conclusive evidence of the portion of that amount which, as among themselves, each of these persons is bound to contribute.

Liability of joint borrowers as among themselves.

Procedure of Revenue-officers.

30. The provisions of the Land and Revenue Act, or, in Upper Burma, of the Upper Burma Land and Revenue Regulation, as amended by subsequent enactments for the time being in force, and the rules, notifications and directions thereunder—

Procedure of land and revenue enactments to be followed in executive proceedings under Act.

- (a) as to appeals, reviews and revisions ;
- (b) concerning the superintendence and control of Revenue-officers, and the distribution and withdrawal of business ;
- (c) concerning procedure, processes, notices and proclamations ; and
- (d) concerning the costs of proceedings and the recovery of money under such enactments ;

shall, so far as may be, apply, *mutatis mutandis*, to and for the purpose of the proceedings of Revenue-officers under this Act.

Bar to Jurisdiction of Civil Courts.

Civil Courts
to refer
certain
questions to
Deputy
Commissioner.

31. (1) If in any proceeding before a civil Court any question arises—
- (a) as to whether any fishery is a leasable fishery or a reserved fishery ; or
 - (b) as to the boundaries of any leasable fishery or of any reserved fishery, or as to the boundaries of any such fishery as leased, or subject to any right disposed of, under section 9, sub-section (1) or sub-section (2), or as to the boundaries of any cultivated land drained by a fishery as leased under section 10A ; or
 - (c) whether a lessee or licensee of any such leasable fishery or reserved fishery disposed of under section 9, sub-section (1) or sub-section (2), is working the fishery in accordance with the terms of his lease or licence ; or
 - (d) whether and to what extent any leasable fishery or any reserved fishery is affected by the making of any such canal or channel as is mentioned in section 12 ;

the Court shall refer such question to the Deputy Commissioner who has charge of such fishery.

(2) On any question being so referred to him, the Deputy Commissioner shall, without delay, make such enquiry as he may think necessary, and shall certify his decision to such civil Court.

(3) The decision of the Deputy Commissioner under sub-section (2) shall be conclusive as to the question so referred :

Provided that, where any party desires to appeal from the decision of the Deputy Commissioner on any questions so referred to any Revenue-officer of higher grade empowered to hear such appeal by the rules for the time being in force, the Court shall, on such conditions as to the furnishing of security or otherwise as it thinks fit, postpone its judgment so as to admit of such appeal being preferred, and in the event of a decision being given on appeal different from that given by the Deputy Commissioner, the decision of such appellate officer shall be conclusive as to the question so referred.

Rules.

Power to
make rules.

32. (1) Subject to the control of the President of the Union, the Financial Commissioner may make rules consistent with this Act.—

- (a) for the survey and demarcation of the limits of leasable, reserved and open fisheries and of the lands drained by such fisheries ;
- (b) for ascertaining or deciding in which of the classes mentioned in section 8 each fishery shall be placed ;
- (c) for regulating the conditions and restrictions on and subject to which, and the procedure by which, rights to fish, or to fish with specified fishing implements or in a specified manner or for specified fish, in leasable fisheries may be disposed of by lease to individuals or by licences under section 9, sub-section (1), or section 10A, sub-section (1) ;

- (d) for prohibiting all or any fishing operations in reserved fisheries, or regulating the conditions and restrictions on and subject to which, the mode in which, and the procedure by which, the rights to use certain specified fishing implements in reserved fisheries may be disposed of under section 9, sub-section (2) ;
- (e) for fixing the rates at which, and regulating the conditions and restrictions on and subject to which, licences to use fishing implements in open fisheries may be granted under section 9, sub-section (3), clause (a) ;
- (f) for regulating the conditions and restrictions on and subject to which permission to fish or use fishing implements free of charge—
 - (i) in any open fishery, may be granted to the public, or the inhabitants of any town or village or any other classes of persons under section 9, sub-section (3), clause (b) ; or
 - (ii) in any protected fishery, may be granted to the persons entitled or authorized by the owner or occupier of the land to enter thereon ;
- (g) for regulating the terms, conditions and restrictions on and subject to which permission may be granted under section 11 to erect, place, maintain or use weirs, banks and dams in any fishery ;
- (h) for the construction and maintenance of free gaps in weirs ;
- (i) as to loans to be made to fishermen for the relief of distress, the purchase of boats, nets, salt and other fishing and curing implements, equipment and materials, and for other objects connected with their industry ; and
- (j) generally for carrying out the purposes of this Act and prescribing the procedure and the practice thereunder.

(2) The President of the Union may, by a rule under this section, attach to the breach of any rule made under this section any punishment not exceeding imprisonment for a term which may extend to one month, or fine which may extend to two hundred rupees, or both.

(3) All rules made under this section shall be published in the Gazette, and shall thereupon have the same effect as if enacted by this Act.

Exemption of Fishery Security Bonds from Registration.

33 (1) Notwithstanding the Registration Act, nothing contained in that Act shall be deemed to require the registration of any bond, deed or other document purporting to be or to be evidence of any mortgage or assignment of property to the Government or to any officer of the Government for the purpose of securing the payment of any money due or to become due to Government under this Act or in connection with any fishery.

Exemption of fishery security bonds from provisions of the Registration Act.

(2) A copy of such bond, deed or other document whereby immoveable property is mortgaged shall be sent by the officer who grants the lease or licence

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).