

power, such rules may—

- (a) provide for the assessment and collection of the duty and the authorities by whom functions under this Act are to be discharged, the issue of notices requiring payment, the manner in which the duty shall be payable, and the recovery of arrears ;
- (b) regulate the issue of sugar out of or the use of sugar in the manufacture of commodities within any factory, and provide for the appointment of officers of the Government to supervise within any factory such issue or use ;
- (c) impose on the owners of factories, and on persons engaged in the sale of sugar, the duty of furnishing information, keeping records and making returns, and prescribe the nature of such information and the form of such records and returns, the particulars to be contained therein, and the manner in which they shall be verified ;
- (d) provide for the detention of sugar for the purpose of exacting the duty, the confiscation otherwise than under section 9 of sugar in respect of which breaches of the Act or rules have been committed, and the disposal of sugar so detained or confiscated ;
- (e) authorize and regulate the inspection or search of any place or conveyance used for the manufacture, storage or carriage of sugar ; and
- (f) authorize and regulate the composition of offences against or liabilities incurred under the Act and rules.

(3) In making any rule under this section the President of the Union may provide that a breach of the rule shall, where no other penalty is provided by this Act, be punishable with fine not exceeding two thousand rupees.

THE MATCHES (EXCISE DUTY) ACT.

[INDIA ACT XVI, 1934.] (1st May, 1934.)

1: * * * *

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

- (a) "manufactory" means any premises wherein matches are manufactured ;
- (b) "match" includes a firework in the form of a match and, where a matchstick contains more heads than one capable of being ignited by striking, each such head shall be deemed to be a match ;
- (c) "owner" includes any person expressly or impliedly authorized by an owner of a manufactory to be his agent in respect of the manufactory ;

(d) "splints" means undipped splints such as are ordinarily used for making matches; and

(e) "veneers" means veneers such as are ordinarily used for making matchboxes.

Imposition of duty on matches.

3. A duty of excise at the rates specified in section 4 shall be levied on all matches manufactured in any manufactory in the Union of Burma, and issued out of such manufactory on or after the 1st day of April, 1934, and shall be payable by the owner of the manufactory.

Rates of duty.

4. The duty payable under section 3 shall be levied at the following rates, namely:—

(a) on matches in boxes or booklets containing on an average not more than eighty—

(i) if the average number is forty or less, at the rate of one rupee per gross of boxes or booklets.

(ii) if the average number is more than forty, but not more than sixty, at the rate of one rupee and eight annas per gross of boxes or booklets, and

(iii) if the average number is more than sixty, at the rate of two rupees per gross of boxes or booklets, and

(b) on all other matches, at such rate as the President of the Union may prescribe.

Recovery of duty with penalty.

5. (1) If any duty payable under section 3 is not paid within the time fixed by rules made in that behalf under this Act, it shall be deemed to be an arrear, and the authority to which such duty is payable may, in lieu thereof, recover any sum not exceeding four times the amount of duty unpaid which such authority may in its discretion think it reasonable to require:

(2) An arrear of duty, or any sum recoverable in lieu thereof under this section, shall be recoverable as an arrear of land-revenue, and shall be recoverable in addition to, and not in substitution for, any other penalty incurred under this Act.

Issue of matches from manufactory.

6. No person shall issue any matches out of a manufactory, except in accordance with the provisions of rules made in that behalf under this Act, or, until such rules are made, in accordance with the general or special orders of the President of the Union.

17. * * * *

Power of President to direct use of banderols.

8. (1) The President of the Union may, by notification in the Gazette, direct that, after a date to be specified in the notification, no matches manufactured after the date of the issue of the notification shall be issued from a manufactory in the Union of Burma except in packets, boxes or booklets bearing a banderol or stamp of such nature and affixed in such manner as may be prescribed by rules made under this Act.

¹ Omitted by the Union of Burma (Adaptation of Laws) Order, 1948.

(2) The President of the Union may, by a like notification, direct that, after a date to be specified in the notification, no matches shall be sold or offered or kept for sale in the Union of Burma except in packets, boxes or booklets bearing such a banderol or stamp so affixed.

(3) The President of the Union may exempt from the operation of any notification made under sub-section (1) matches intended for export from the Union of Burma:

(4) The President of the Union may exempt from the operation of any notification made under sub-section (2) matches of a particular kind or packed in a particular manner.

9. From such date ¹ as may be fixed by the President of the Union by notification in the Gazette in this behalf—

(a) no person shall manufacture matches or splints or veneers in the Union of Burma except under and in accordance with a licence to manufacture issued under this Act ;

(b) no person shall import splints or veneers into the Union of Burma except under and in accordance with a licence to import ; and

(c) no person shall supply splints or veneers to any person who does not possess a licence to manufacture matches issued under this Act, nor otherwise than in such manner as may be prescribed by rules made under this Act.

Prohibition of manufacture of matches and manufacture and import of splints and veneers.

10. Whoever contravenes the provisions of section 6 shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

Penalty for issue of matches from manufactory in contravention of section 6.

11. (1) Whoever, in contravention of any notification made under section 7, imports, or attempts to import, matches into the Union of Burma shall be punishable with imprisonment which may extend to six months, or with fine which may extend to four times the amount of the duty which would be payable on the matches if they were liable to duty in the Union of Burma or to one thousand rupees, whichever is greater, or with both imprisonment and fine.

Penalty for import of matches in contravention of Act.

(2) Whoever abets an offence punishable under sub-section (1) shall, whether such offence is or is not committed in consequence of such abetment, and notwithstanding anything contained in section 116 of the Penal Code, be punishable with the punishment provided for the offence.

12. (1) Whoever, in contravention of any direction made under sub-section (1) of section 8, issues any matches from any manufactory, shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupee or to one rupee for every packet, box or booklet of matches in respect of which an offence has been committed, whichever is greater, or with both imprisonment and fine.

Penalty for issue or sale of matches without banderol.

¹ The 3rd of May, 1934, was fixed by the Governor-General in Council under this section as in force prior to separation ; see *Gazette of India*, 1934, Extraordinary, page 121.

(2) Whoever, in contravention of any direction made under sub-section (2) of section 8, sells or offers or keeps for sale any matches shall be punishable with fine which may extend to one thousand rupees or to one rupee for every packet, box or booklet of matches in respect of which an offence has been committed, whichever is greater.

Penalty for manufacture of matches and manufacture and import of splints and veneers without licence.

13. Whoever, in contravention of the provisions of section 9, manufactures matches or splints or veneers, or imports splints or veneers into the Union of Burma, or supplies splints or veneers to any person, shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

Penalty for evasion of duty or failure to supply information.

14. Whoever evades, or attempts to evade, the payment of any duty payable by him under this Act, or fails to supply any information which he is required under this Act or the rules to supply, or knowingly supplies false information, shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

Power of Courts to order forfeiture of matches, splints or veneers.

15. Any Court trying an offence under this Act may order that any matches, splints or veneers, together with the boxes, packing or wrappings thereof, in respect of which the Court is satisfied that an offence under this Act has been committed, shall be forfeited to the State.

Application of the Sea Customs Act to the importation of matches, splints or veneers.

16. The law for the time being in force relating to Sea Customs and to goods importation of which is prohibited by section 18 of the Sea Customs Act shall apply in respect of matches, splints or veneers, the importation of which is prohibited by or under this Act, and the officers of Customs and the officers empowered under the Sea Customs Act to perform the duties imposed by that Act on a Customs-Collector and other officers of Customs shall have the same powers in respect of such matches, splints or veneers as they have for the time being in respect of goods the importation of which is prohibited by section 18 of the Sea Customs Act :

Provided that the penalty for the offence specified in section 167, No. 8. of the Sea Customs Act shall, where the offence is committed in relation to matches, splints or veneers the importation of which is prohibited by or under this Act, be a penalty of confiscation only, and such penalty of confiscation shall not be inflicted under section 167, No. 8. of the Sea Customs Act in any case where the person concerned in the offence is sent for trial under section 11 or section 13 of this Act.

Application of the provisions of the Sea Customs Act to the duty on matches.

17. The President of the Union may, by notification in the Gazette, declare that any of the provisions of the Sea Customs Act relating to the levy of and exemption from customs duties, drawback of duty, warehousing, offences and penalties, confiscation, and procedure relating to offences and appeals, shall, with such modifications and alterations as he may consider necessary or desirable to adapt them to the circumstances, be applicable in regard to like matters in respect of the duty on matches imposed by section 3.

18. (1) The President of the Union may, by notification in the Gazette, make rules to carry into effect the purposes and objects of this Act.

Power of President to make rules.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may—

- (a) prescribe the rate of duty referred to in clause (b) of section 4 ;
- (b) provide for the assessment and collection of the duty and the authorities by whom functions under this Act are to be discharged, the issue of notices requiring payment, the manner in which the duty shall be payable, and the recovery of arrears ;
- (c) provide for the distinguishing of matches, splints or veneers which have been manufactured under licence, of splints or veneers which have been imported under licence, and of matches on which duty has been paid or which are exempt from duty under this Act ;
- (d) regulate the issue of matches out of any manufactory and limit the number of matches which may be contained in a box or booklet ;
- (e) impose on the owners of manufactories, and on persons engaged in the sale of matches, the duty of furnishing information, keeping records and making returns, and prescribe the nature of such information and the form of such records and returns, the particulars to be contained therein and the manner in which they shall be verified ;
- (f) provide for the issuing of licences, the form and the conditions of licences, and the fees to be charged therefor ;
- (g) regulate the sale of splints and veneers ;
- (h) provide for the detention of matches for the purpose of exacting the duty, the confiscation, otherwise than under section 15, of matches, splints and veneers in respect of which breaches of the Act or rules have been committed, and the disposal of matches, splints and veneers so detained or confiscated ;
- (i) authorize and regulate the inspection or search of any place or conveyance used for the manufacture, storage or carriage of matches, splints or veneers ;
- (j) authorize and regulate the composition of offences against, or liabilities incurred under, the Act and rules, including composite payments in lieu of duty ; and
- (k) prescribe the nature of and the manner of affixing banderols or stamps.

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

19. The President of the Union may, by notification in the Gazette, make rules to provide for the grant of a rebate of the duty payable under section 3 on matches manufactured in any manufactory whose daily output does not exceed one hundred gross of boxes, to the following extent, namely :

Power of President to provide for rebate of duty.

- (i) where the average number of matches in a box or booklet is forty or less, a rebate of ten pies per gross of boxes or booklets ;
- (ii) where the average number of matches in a box or booklet is more than forty but not more than sixty, a rebate of one anna and three pies per gross of boxes or booklets ; and
- (iii) where the average number of matches in a box or booklet is more than sixty, a rebate of one anna and eight pies per gross of boxes or booklets.

THE CIGARETTES DUTY ACT.

[BURMA ACT II, 1931.] (7th February, 1931.)

1. * * * *

Definitions.

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

- (a) "Cigarette" means tobacco manufactured from the plant *Nicotiana* contained in a paper wrapper and intended for consumption in that form ;
- (b) "manufactory" means any premises wherein cigarettes are manufactured ; and
- (c) "owner" includes any person expressly or impliedly authorized by an owner of a manufactory to be his agent in respect of the manufactory.

Tax on cigarettes.

3. (1) A duty shall be levied on all cigarettes manufactured in [any manufactory in the Union of Burma, and issued out of such manufactory and shall be payable by the owner of the manufactory.]¹ at eight annas per thousand in the case of cigarettes valued at Rs. 2-8-0 or less per thousand, and at Rs. 1-4-0 per thousand in the case of cigarettes valued at more than Rs. 2-8-0 but not more than Rs. 5 per thousand, and at Rs. 2-8-0 per thousand in other cases.

(2) The value of cigarettes for the purposes of this section shall be the market value determined in manner prescribed by rules made under this Act.

Refund of tax on cigarettes exported.

(3) In respect of all cigarettes exported from the Union of Burma on which a tax has been paid under this section a refund of such tax shall be made to the exporter.

Recovery of duty with penalty.

4. (1) If any duty payable under section 3 is not paid within the time fixed by rules made in that behalf under this Act, it shall be deemed to be an arrear, and the authority to which such duty is payable may, in lieu thereof, recover any sum not exceeding four times the amount of duty unpaid which such authority may in its discretion think it reasonable to require.

(2) An arrear of duty, or any sum recoverable in lieu thereof under this section, shall be recoverable as an arrear of land revenue, and shall be recoverable in addition to, and not in substitution for, any other penalty incurred under this Act.

¹ Substituted by Act LI, 1954.