4. (1) No person shall issue any silver out of the premises of any silver works except in accordance with the provisions of rules made under section 6 regulating such issue, or, until such rules are made, in accordance with the general or special orders of the President of the Union.

(2) Whoever contravenes any such rule or order shall be punishable with fine which may extend to one thousand rupees or to a sum double the amount of the duty on any silver issued in contravention of such rule or order, whichever is greater.

5. 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 the 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 silver imposed by section 3.

6. (1) The President of the Union may, by notification in the Gazette, make rules—

(a) imposing on owners of silver works the duty of furnishing returns and keeping records and books, prescribing the form of such returns, records and books and the particulars to be contained therein, and the manner in which the same are to be verified, and all such other conditions thereof as may be necessary;

(b) providing for the regulation of the issue of silver out of the premises of silver works;

(c) providing for the assessment of the duty, the issue of notices requiring payment, the authority to whom the duty shall be payable, and for the recovery of arrears;

(d) providing for the inspection of silver works; and

(e) generally, for carrying into effect the provisions of this Act.

(2) Such rules may provide that any breach thereof shall be punishable with fine which may extend to five hundred rupees:

Provided that the breach of any rule made under clause (b) of sub-section (1) shall be punishable with the penalty prescribed in sub-section (2) of section 4.

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**THE BETTING TAX ACT.**

[BURMA ACT IX, 1928.] (1st June, 1928.)

1. * * * *

2. (1) This Act shall apply only to betting at meetings for horse-races and pony-races.

(2) Nothing in this Act shall affect the provisions of the Gambling Act as to the time and place at which betting on races is permitted or the provisions of the Towns Act or the Village Act as to the holding of pãwãs.
3. In this Act, unless there is anything repugnant in the subject or context,—

(a) "race-meeting" means an assembly of persons for horse-racing or pony-racing to which the public have access whether on payment or otherwise;

(b) the "director" of a race-meeting means the person (whether an individual, a corporate body, or an association) primarily responsible for the holding of the meeting;

(c) "book-maker" means a person who carries on the business of making bets with the public in general;

(d) "totalizator" means any machine, instrument, or contrivance for enabling persons to make bets with one another on the principle of a common pool: and

(e) "prescribed" means prescribed by rules made under this Act.

4. (1) The President of the Union may levy upon all sums paid as bets into any totalizator at any race-meeting, a tax consisting of two and a half per cent of such bets and may, by notification, increase the tax to any percentage of such bets not exceeding five per cent.

(2) The President of the Union may levy upon every bet made with a book-maker at any race-meeting a tax of one rupee or such lesser amount as may be prescribed.

(3) The President of the Union shall, by notification, declare the area in which betting-tax is to be levied under this section, and may make exemptions in respect of any race-meetings.

5. All tax levied in respect of any totalizator or book-maker at any race-meeting shall be collected by the director of the race-meeting and paid to the Government in the manner prescribed.

6. Every director of a race-meeting at which betting takes place shall cause accounts to be kept in the prescribed manner of all sums paid into every totalizator used at such meeting and of all bets made with book-makers at such meeting, and shall furnish such reports or returns as may be prescribed.

7. The President of the Union may appoint persons, and may authorize them to appoint other persons, for any local area to inspect race-meetings and the accounts of betting thereat: and every such person shall be deemed to be a public servant and shall be given free access to every race-meeting in the area under his supervision and to every place where betting is conducted at such race-meeting, and to all books of account relating to such betting, whether such books belong to the director of the race-meeting or to any book-maker.

8. Every director of a race-meeting held at any place, other than the race-course of the Rangoon Turf Club, in respect of which betting tax is not levied under section 4, shall pay to the Government in the prescribed manner a tax for such meeting of a prescribed amount not exceeding five hundred rupees:
Provided that the President of the Union may make exemptions from the said tax in respect of any race-meetings.

9. Where the director of any race-meeting fails to pay any tax payable by him under this Act the amount of such tax may be recovered with costs as an arrear of land-revenue on the certificate of a prescribed officer, by proceedings firstly, against the director and secondly, where the director is an association, against any one or more of the persons forming the association.

10. The President of the Union may, by notification, make rules for all matters which are required by this Act to be prescribed and generally for carrying into effect the provisions of this Act.

THE BURMA STAMP ACT

CONTENTS.

CHAPTER I.

PRELIMINARY.

Sections.

2. Definitions.

CHAPTER II.

STAMP-DUTIES.

A.—Of the Liability of Instruments to Duty.

3. Instruments chargeable with duty.
4. Several instruments used in single transaction of sale, mortgage or settlement.
5. Instruments relating to several distinct matters.
6. Instruments coming within several descriptions in Schedule I.
8. Bonds, debentures or other securities issued on loans under the Local Authorities Loans Act.
9. Power to reduce, remit or compound duties.

B.—Of Stamps and the mode of using them.

10. Duties how to be paid.
11. Use of adhesive stamps.

1 For such rules, see Burma Gazette, 1928, Part I, page 446.