

43A. The President of the Union may, in making any rule under this Act, attach to the breach of it, in addition to any other consequences that may ensue from such breach, a punishment, on conviction before a Magistrate, not exceeding one month's imprisonment, or two hundred rupees fine, or both.

Penalty for breach of rules.

44. The power to make rules conferred on the President of the Union by section 17, section 28, and section 43, clauses (c), (d), (e) and (f), shall be subject to the condition of the rules being made after previous publication and the rules so made shall not take effect until after they have been published in the Gazette.

Publication of rules.

45. No civil suit shall lie against any Revenue Officer in respect of anything done or purporting to have been done by him in good faith under the provisions of this Act.

Bar of suits against Revenue Officers.

THE SCHEDULE.

[See section 4, clause (4).]

SCHEDULED TOWNS.

Rangoon. Akyab.
Moulmein. Bassein.
 Promé.

THE GOVERNMENT MANAGEMENT OF PRIVATE ESTATES ACT.

[INDIA ACT X, 1892.] (25th October, 1892.)

Whereas it is expedient to provide for the levy of a rate on private estates under the management of the Government to cover the cost of all Government establishments in so far as they are employed in the supervision and management of such estates, other than establishments specially entertained for any particular estate or group of estates, and to meet all contingent expenditure incurred by the Government in connection with such supervision and management; It is hereby enacted as follows:—

1. * * * *

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

Definitions

(1) "immoveable property" includes land, buildings, hereditary allowances, rights to ways, lights, ferries, fisheries or any other benefit to arise out of land, and things attached to the earth or permanently fastened to anything which is attached to the earth, but not standing timber, growing crops or grass;

- (2) "gross income" includes all receipts of every kind in produce or cash, except money borrowed, recoveries of principal, and the proceeds of sale of immoveable property or of moveable property properly classed as capital; and
- (3) "private estates under Government management" include—
- (a) * * * *
 - (b) encumbered estates under Government management;
 - (c) estates attached for default of payment of Government revenue;
 - (d) minors' estates placed under the guardianship of a revenue-officer of the Government by a civil Court;
 - (e) estates managed by a Collector in pursuance of any order made under the Code of Civil Procedure; and
 - (f) all other estates made over to or taken under the management of a revenue-officer of the Government as such under any law for the time being in force or in virtue of any agreement.

Power to
levy rate.

3. It shall be lawful for the President of the Union—

- (1) to levy on all private estates under Government management a rate not exceeding five per cent. on the gross income, calculated, as nearly as may be possible, to cover—
- (a) the cost of all Government establishments in so far as they may be employed in the supervision or management of such estates other than establishments specially entertained for the supervision or management of any particular estate or group of estates, and
 - (b) all contingent expenditure incurred in consequence of such supervision or management;
- (2) from time to time to vary such rate: and
- (3) to reduce or remit such rate in any special case or cases as may be equitable:

Provided that, in deciding the amount of the rate to be levied under this Act on any particular estate or group of estates, the President of the Union shall consider the expenditure incurred on special establishments for such estate or estates.

Power to
levy special
charges.

4. In cases where an officer of the Government is employed to give legal advice or to audit accounts on behalf of any estate, the President of the Union, if he considers the services rendered to be of a special nature, may direct a special charge to be made against that estate on account of such services, irrespective of the rate leviable under the last foregoing section.

Saving as to
special ex-
penditure.

5. Nothing in this Act shall apply to the cost of establishments specially entertained or to expenditure of any description specially incurred in respect of any particular estate or estates.

6. * * * *

7. The President of the Union may make any rules and issue any orders which may be necessary for carrying this Act into effect, and which are consistent therewith. Power to make rules.

8. Where any Government establishment is employed in such supervision as aforesaid, the President of the Union shall be the sole judge of the cost attributable to such employment, and his decision thereon shall not be questioned in any Court of law or otherwise. Exemption from jurisdiction of Courts.

THE LAND ALIENATION ACT.

[BURMA ACT XII, 1939.] (19th August, 1939.)

PRELIMINARY.

1. (1) This Act may be called the Land Alienation Act, 1939. Short title, extent and commencement.
 (2) It shall come into force on such date¹ as the President of the Union may, by notification, specify in this behalf.

2. (1) Nothing in this Act shall apply to transfers of land— Saving in respect of certain transfers.
 (a) under the Land Acquisition Act ;
 (b) by or to Government ;
 (c) by or to co-operative societies engaged in the provision of agricultural credit or the marketing of agricultural produce ;
 (d) by or to credit institutions controlled or organised by Government and prescribed as such ;
 (e) made in good faith for a religious, charitable or public purpose ;
 (f) resulting from inheritance ;
 (g) made between joint owners of the land ;
 (h) made in execution of an order or decree of a civil Court passed before the commencement of this Act ;
 (i) by the mortgagor of the land to the mortgagee in cases where the mortgage was entered into and registered under the Registration Act before the commencement of this Act.

(2) Nothing in this Act shall apply to the mortgage of land by a vendee to a vendor as security for payment of the price or part of the price of the land or to the subsequent retransfer of the land by the vendee to the vendor in satisfaction of the mortgage-debt : Provided that the mortgage was entered into at the time of the sale and that both the deed of sale and the deed of mortgage were registered under the Registration Act within one month of their execution.

¹ This Act was brought into force with effect from the 19th August, 1939 ; see Notification No. 47, *Burma Gazette* Part I, dated the 18th August, 1939.