

THE IRON AND STEEL DUTIES ACT.

[INDIA ACT XXXI, 1934.] (1st November, 1934.)

1—3. * * * *

4. A duty of excise shall be levied at the rate of four rupees per ton on all steel ingots produced in the Union of Burma after the 1st November, 1934,¹ and shall be payable by the manufacturer thereof.

Excise duty
on steel
ingots.

5. (1) If any duty payable under section 4 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 twice the amount of duty unpaid which such authority may in its discretion think it reasonable to require.

Recovery of
duty with
penalty.

(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.

6. 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 steel ingots imposed by section 4.

Application
of the pro-
visions of the
Sea Customs
Act to the
duty on steel
ingots.

7. When steel ingots on which the duty of excise imposed by this Act has been paid, or articles of iron or steel manufactured in the Union of Burma from such ingots, are exported out of the Union of Burma, there shall be payable to the exporter of such ingots or articles, subject to such conditions as the President of the Union may prescribe, a refund at the following rates, namely:—

Rebate on
export of
steel ingots,
and articles
manufactured
therefrom.

on ingots, blooms and billets—a refund at the rate of four rupees per ton ;
on other manufactures of iron or steel—

- (a) not fabricated—a refund at the rate of five and one-third rupees per ton ;
- (b) fabricated—a refund at the rate of six rupees per ton.

8. Whoever evades, or attempts to evade, the payment of any duty of excise payable by him under this Act, or fails to supply any information which he is required by any rules made under this Act 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 two thousand rupees, or with both.

Penalty for
evasion of
duty or
failure to
supply infor-
mation.

¹ Date of commencement of this Act.

Power of
President to
make rules.

9. (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.

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

- (a) provide for the assessment and collection of the duty payable under section 4, and the authorities by whom functions under this Act are to be discharged, the issue of notices requiring payment, the manner in which and the time at which the duty shall be payable, and the recovery of arrears ;
- (b) impose on manufacturers of steel ingots 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 ;
- (c) authorize and regulate the inspection of any premises used for the manufacture of steel ingots ;
- (d) authorize and regulate the composition of offences against or liabilities incurred under the Act and rules ; and
- (e) prescribe the conditions under which the refunds referred to in section 7 shall be payable.

(3) In making any rule under this section the President of the Union may provide that a breach of the rule shall be punishable with fine not exceeding two thousand rupees.

THE SILVER (EXCISE DUTY) ACT.

[INDIA ACT XVIII, 1930.] (4th April, 1930.)

1. * * * *

Definition.

2. In this Act, "silver works" means any place where silver is extracted from ore.

Imposition
and collection
of an
excise duty
on silver.

3. (1) There shall be collected at every silver works on all silver produced in such works, which is issued out of the premises of such works on and after the 17th day of March, 1930, a duty at the rate of three annas on each ounce.

(2) If any duty payable under sub-section (1) is not paid within the time fixed by a notice issued in accordance with any rules made in this 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 double the amount of the duty unpaid which such authority may in its discretion think it reasonable to require.

(3) Any arrear of duty, or any sum recoverable in lieu thereof under sub-section (2), shall be recoverable as an arrear of income-tax in any manner prescribed in section 46 of the Burma Income-tax Act.