

(h) authorize and regulate the composition of offences against, or liabilities incurred under, the Act and rules, including composite payments in lieu of duty.

(j) 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 kyats, or with both.

THE MOTOR SPIRIT DUTIES ACT.

[INDIA ACT II, 1917.] (16th February, 1917.)

1. * * * *

2. "manufactory" means any place where motor spirit is refined or otherwise prepared; Definitions.

"motor spirit" means any inflammable hydro-carbon (including any mixture of hydro-carbons or any liquid containing hydro-carbon) which is capable of being used for providing reasonably efficient motive power for any form of motor vehicle.

3. (1) There shall be levied and collected at every manufactory in the Union of Burma on all motor spirit produced in such manufactory a duty at the rate of four annas on each imperial gallon. Imposition of excise duty on motor spirit manufactured in the Union of Burma.

Explanation.—Motor spirit is said to be produced, within the meaning of this section, when it is issued out of the premises of the manufactory.

(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 under this Act, the authority to which such duty is payable may, in lieu thereof, recover any sum not exceeding double the amount of the duty so unpaid which such authority may in its discretion think it reasonable to require.

(3) All sums recoverable under sub-section (1) shall be recovered in the manner prescribed in the Burma Income-tax Act, section 46, with respect to the sums therein referred to.

4. (1) No person shall issue any motor spirit out of the premises of any manufactory except in accordance with the provisions of rules made under this Act in that behalf, or, until such rules are made, in accordance with the general or special orders of the President of the Union. Issue of motor spirit.

(2) Whoever contravenes the provisions of sub-section (1) shall be punishable with fine which may extend to rupees one thousand, or to a sum double the amount of the duty payable on any motor spirit so issued, whichever is greater.

5. (1) 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, Application of Sea Customs Act and rule-making power.

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 motor spirit imposed by section 3, and may further, for the purpose of providing for the assessment and collection of the said duty and for purposes ancillary thereto, make rules—

- (i) imposing on owners of manufactories the duty of furnishing returns and keeping records and books, prescribing the forms of such returns, records and books and the particulars to be contained therein respectively, and the manner in which the same are to be verified, and all such other conditions thereof as may be necessary ;
- (ii) providing for the regulation of the issue of motor spirit out of manufactories, the assessment of the duty, and the issue of notices requiring payment, and for the recovery of unpaid duty ;
- (iii) providing for the inspection of manufactories and for the taking of samples, and for the making of tests of any substance produced therein ;
- (iv) generally carrying into effect the purposes hereinbefore specified.

(2) In making any rule under the rule-making power hereinbefore conferred, the President of the Union may declare that any breach thereof shall be punishable with fine which may extend to rupees five hundred.

6. The provisions of this Act shall apply also for the purpose of the levy and collection of an excise duty on kerosene as if references to motor-spirit (other than the definition) were references to kerosene : provided that the duty on kerosene shall be levied and collected at the rate of two annas and three pies on each imperial gallon.

Explanation.—For the purposes of this section “ kerosene ” means any inflammable hydro-carbon (including any mixture of hydro-carbons or any liquid containing hydro-carbons but excluding motor spirit) which (a) is made from petroleum as defined in the Petroleum Act, and (b) is intended to be, or is ordinarily, used in liquid form for purposes of illumination.

THE FINANCE SUPPLEMENTARY AND EXTENDING ACT, 1931.

[GOVERNOR-GENERAL'S ACT.] (28th November, 1931.)

1—4. * * * *

5. Where any motor spirit or kerosene chargeable with duty under the Motor Spirit Duties Act, or under the said Act read with any other enactment or with any notification for the time being in force, is assessed to duty, there shall be levied and collected, as an addition to and in the same manner as the total amount so chargeable, a sum equal to one-quarter of such total amount.