

PART VII—PUBLIC BODIES.

အပိုင်း ၇—ပြည်သူ့အဖွဲ့များဆိုင်ရာ။

A.—GENERAL.

က။ ။အရပ်ရပ်ဆိုင်ရာ

THE MUNICIPAL TAXATION ACT.

[INDIA ACT XI, 1881.] (25th February, 1881.)

1. * * * *

2. In this Act, "Municipal Committee"¹ includes a Municipal Corporation or a body of Municipal Commissioners constituted by or under the provisions of any enactment for the time being in force. "Municipal Committee" defined.

3. Notwithstanding anything contained in any enactment for the time being in force, the President of the Union may, by an order in writing, prohibit the levy by a Municipal Committee of any specified tax— Power to prohibit levy of tax.

²(a) payable by any person subject to any Act for the regulation of the Burma army, navy or air force who is compelled by the exigencies of military, naval or air force duty to reside within the limits of a municipality.

(b) payable by the Government.

4. So long as any order made under section 3, prohibiting the levy of a tax on any person mentioned in clause (a) of that section, remains in force, the Government shall be liable to pay to the Municipal Committee mentioned in the order the amount which otherwise would have been payable to such Committee by such person : Government to pay taxes referred to in section 3, clause (a).

Provided that the Government shall not be liable to pay any sum in respect of any horse which such person is bound, by the regulations of the service to which he belongs, to keep.

5. So long as any order made under section 3, prohibiting the levy of any tax payable by the Government, remains in force, the Government shall be liable to pay to the Municipal Committee, in lieu of such tax, such sums (if any) as an officer from time to time appointed in this behalf by the President of the Union may, having regard to all the circumstances of the case, from time to time determine to be fair and reasonable. Payments to be made in lieu of taxes referred to in section 3, clause (b).

¹ Section 97 of the Cantonments Act (*post*) says that every Cantonment Authority shall be deemed to be a Municipal Committee for the purposes of this Act.

² Substituted by the Union of Burma (Adaptation of Laws) Order, 1948.

Decision of questions arising under this Act.

6. If any question arises whether any duty is military, naval or air-force duty within the meaning of this Act, the decision of the President of the Union thereon shall be conclusive.

If any question arises whether any person is compelled as aforesaid to reside within the limits of a municipality or is bound as aforesaid to keep any horse, the decision thereon of such authority as the President of the Union may, from time to time, appoint in this behalf shall be conclusive.

THE GOVERNMENT BUILDINGS ACT.

[INDIA ACT IV, 1899.] (3rd February, 1899.)

1. * * * *

"Municipal authority" defined.

2. In this Act, the expression "municipal authority" includes a municipal corporation or a body of municipal commissioners constituted by, or under the provisions of, any law or enactment for the time being in force.

Exemption of certain Government buildings from municipal laws to regulate the erection, etc., of buildings within municipalities.

3. Nothing contained in any law or enactment for the time being in force to regulate the erection, re-erection, construction, alteration or maintenance of buildings within the limits of any municipality shall apply to any building used or required for the public service or for any public purpose, which is the property of the [State]¹ or in the occupation of the Government, or which is to be erected on land which is the property or in the occupation of the Government :

Provided that, where the erection, re-erection, construction or material structural alteration of any such building as aforesaid (not being a building connected with defence, or a building the plan or construction of which ought, in the opinion of the President of the Union, to be treated as confidential or secret) is contemplated, reasonable notice of the proposed work shall be given to the municipal authority before it is commenced.

Objections or suggestions as to erection, etc., of certain Government buildings within municipalities how to be made and dealt with.

4. (1) In the case of any such building as is mentioned in the last preceding section (not being a building connected with defence or a building the plan or construction of which ought, in the opinion of the President of the Union, to be treated as confidential or secret), the municipal authority, or any person authorized by it in this behalf, may, with the permission of the President of the Union previously obtained, but not otherwise, and subject to any restrictions or conditions which may, by general or special order, be imposed by the President of the Union, inspect the land and building and all plans connected with its erection, re-erection, construction or material structural alteration, as the case may be, and may submit to the President of the Union a statement in writing of any objections or suggestions which such municipal authority may deem fit to make with reference to such erection, re-erection, construction or material structural alteration.

¹ Substituted for the word "Crown" by the Union of Burma (Adaptation of Laws) Order, 1948