

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.

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.

Issue of silver from silver works.

(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.

Application of the provisions of the Sea Customs Act to the excise duty on silver.

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

Power to 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.

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.

Application of the Act.

(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 *pwés*.