

THE MECHANICAL LIGHTERS (EXCISE DUTY)
(AMENDMENT) ACT, 1947.

[BURMA ACT NO. XXIII OF 1947.]

[10th May 1947.]

WHEREAS it is expedient to amend the Mechanical Lighters (Excise Duty) Act, 1934, to reduce the excise duty hitherto levied on mechanical lighters manufactured in Burma ;

AND WHEREAS by Proclamation, dated the tenth day of December, 1942, the Governor of Burma has assumed to himself all powers vested by or under the Government of Burma Act, 1935, in the Legislature or in either Chamber thereof ;

NOW, THEREFORE, in exercise of the said powers, it is hereby enacted by the Governor of Burma as follows :—

1. (1) This Act may be called the Mechanical Lighters (Excise Duty) (Amendment) Act, 1947.

(2) It shall extend to the whole of British Burma.

(3) It shall come into force at once.

2. Notwithstanding anything contained in section 3 of the Mechanical Lighters (Excise Duty) Act, 1934, or in any other law for the time being in force, an excise duty shall be levied at the rate of annas eight only per lighter on mechanical lighters manufactured in any manufactory in Burma for the financial year ending the 30th day of September 1947.