

THE BURMA FINANCE ACT, 1947.

[BURMA ACT NO. LIX OF 1947.]

[1st October 1947.]

It is hereby enacted as follows :—

1. *Commencement.*—This Act shall come into force on the first day of October, 1947.

2. *Rates at which Income-tax and Super-tax are to be levied.*—  
(1) Subject to the provisions of sub-sections (3), (4) and (5), there shall be levied for the year beginning on the first day of October, 1947—

(a) income-tax at the rates specified in Part I of Schedule I to this Act, and

(b) super-tax for the purposes of section 55 of the Burma Income-tax Act, at the rates specified in Part II of Schedule I to this Act.

(2) In making any assessment, deduction or refund of tax for the year ending on the thirtieth day of September, 1948 there shall be deducted from the total income of an assessee in accordance with the provisions of section 15A of the Burma Income-tax Act, an amount equal to one-tenth of the earned income, if any, included in his total income, but not exceeding in any case two thousand rupees, reduced in the case of a partner in a firm by the amount of the allowance for earned income deducted in making an assessment on the firm which is applicable to his share in the firm's profits.

(3) In making any assessment for the year ending on the thirtieth day of September, 1948, where the total income of an assessee includes any income chargeable under the head "Salaries" as reduced by the deduction for earned income appropriate thereto, or any income chargeable under the head "Interest on Securities", the income-tax payable by the assessee on that part of his total income which consists of such inclusions shall be an amount bearing to the total amount of income-tax payable according to the rates imposed by the Burma Finance Act, 1946, on his total income, the same proportion as the amount of such inclusions bears to his total income.

(4) For the purposes of refunds under sub-section (1) or sub-section (3) of section 48 in respect of dividends declared in the year ending 30th September 1947, or of salaries due whether paid or not or of payments made of interest on securities in the said year, the rate representing the average of the rates applicable to the total income of the person claiming refund shall be the rate representing the average of the rates imposed by the Burma Finance Act, 1946.

(5) In cases to which section 17 of the Burma Income-tax Act applies, the tax chargeable shall be determined as provided in that section but with reference to the rates imposed by sub-section (1), and in accordance, where applicable, with the provisions of sub-sections (3) and (4) of this section.

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(6) For the purposes of this section and of the rates of tax imposed thereby, the expression "total income" means total income as determined for the purposes of income-tax or super-tax, as the case may be, in accordance with the provisions of the Burma Income-tax Act, and the expression "earned income" has the meaning assigned to it in sub-section (6A) of section 2 of that Act.

3. *Time within which proceedings for assessment or refund may be taken.*—In respect of any assessment or refunds to be made for the year ending on the thirtieth day of September, 1948, the Burma Income-tax Act shall be construed as in sections 34, 35 and 50 of that Act for the words "one year" wherever they occur the words "two years" were substituted.

4. *Salaries paid in arrears.*—(1) Notwithstanding anything contained in section 3A of the Burma Finance Act, 1946, for the purposes of making deductions of income-tax and super-tax under sub-section (2) of section 18 of the Burma Income-tax Act on or after the first day of October, 1947, any income chargeable under the head "Salaries" which was due to an assessee during any of the years beginning and ending respectively on—

the first day of April, 1942 and the thirty-first day of March, 1943,

the first day of April, 1943 and the thirty-first day of March, 1944, and

the first day of April, 1944 and the thirty-first day of March, 1945,

and during the period of six months beginning on the first day of April, 1945 and ending with the thirtieth day of September, 1945, shall be excluded from the estimated income of the assessee for the year in which the said income was received; and the income so excluded shall be deemed for all purposes of the Burma Income-tax Act to be income received in the year or in the period of six months, as the case may be, in which the income was due, and income-tax and super-tax thereon shall all be deducted at source at the rates specified in Part III of Schedule I to this Act.

(2) In making any deduction of income-tax in pursuance of the provisions of sub-section (1) in respect of income due during the period of six months beginning on the first day of April, 1945 and ending with the thirtieth day of September, 1945 there shall be deducted for the purposes of granting the exemption contained in the provisions of section 15A of the Burma Income-tax Act an amount equal to one-tenth of the income but not exceeding in any case two thousand rupees.

(3) Notwithstanding anything contained in the provisions of sub-sections (1) and (2) of section 15 of the Burma Income-tax Act, for the purposes of making any deduction of income-tax in pursuance of the provisions of sub-section (1), no tax shall be payable by an assessee in respect of an amount of income equal to any sum paid by him after the thirtieth day of September, 1945 to effect an insurance on his own life on the life of his wife, or in respect of a contract for a deferred annuity on his own life or on the life of his wife, or as a contribution to

any Provident Fund to which the Provident Funds Act applies, which was due to be paid during the year or during the period of six months, as the case may be.

(4) For the purposes of this section and of the rates of tax imposed thereby, the expression "income chargeable under the head 'Salaries'" shall be deemed to mean and to include the monetary sum specified within any Bond which may be issued by the Government of Burma to any Government servant in payment of any part of salary, leave salary or pension.

(5) Notwithstanding anything contained in the Burma income-tax Act any deduction of income-tax and super-tax made in pursuance of the provisions of this section shall be deemed to constitute a final and conclusive assessment of tax under that Act in respect of the income subjected to such deduction and no proceedings shall lie before any income-tax authority for any of the purposes of the said Act.

5. *Duty on Salt manufactured in or imported into British Burma.*—The provisions of section 7 of the Burma Salt Act shall, in so far as they enable the Governor to impose by a notification issued under that section a duty on salt manufactured in or imported by land into British Burma, be construed as if they imposed such duty at the rate of rupees seven per one hundred viss equivalent to three hundred and sixty pounds avoirdupois of salt manufactured in or imported by land into British Burma, and such duty shall, for the purpose of the said Act, be deemed to have been imposed by notification made under that section.

6. *Additional Duty on Imported Salt.*—There shall be levied and collected, in addition to any duty of customs imposed by or under any law for the time being in force, an additional duty of customs on salt imported into any port in British Burma as follows :—

|  |                                    |
|--|------------------------------------|
| Salt imported from countries other than British India ... .. | 15 per centum of the customs duty. |
| Salt imported from British India ... ..                      | 7½ per centum of the customs duty. |

7. *Fixation of Postal Rates.*—For the year beginning on the first day of October, 1947, the Schedule II to this Act shall be inserted in the Burma Post Office Act as the first Schedule to that Act.

8. *Duty on Motor Spirit.*—Notwithstanding anything contained in sub-section (1) of section 3 of the Motor Spirit (Duties) Act or in any other law for the time being in force, the duty on motor spirit shall be levied at the rate of fifteen annas per Imperial gallon.

9. *Duty on Sugar.*—Notwithstanding anything contained in clauses (i) and (ii) of sub-section (2) of section 3 of the Sugar (Excise Duty) Act, the duty on *khandsari* sugar shall be levied at the rate of two rupees per cwt. and the duty on all other sugar except palmyra sugar shall be levied at the rate of three rupees per cwt.

10. *Duty on Liquor.*—Notwithstanding anything contained in sections 24 and 25 of the Burma Excise Act, the excise duty on beer manufactured in a brewery in Burma on foreign spirit manufactured in

distillery in Burma including rum issued to Officers Commanding for the use of persons serving in the Regular Forces stationed in Burma in which a special rate is prescribed, and on rectified spirit manufactured in a distillery in Burma and issued to manufacturing concerns in Burma for the purpose of manufacturing tinctures and other spirituous medicinal preparations, shall be levied at double the rates prescribed in column two of the table in Financial Department Notification No. 78, dated the 18th September 1917, as amended to date.

11. *Duty on Matches.*—Notwithstanding anything contained in section 3 of the Matches (Excise Duty) Act, 1934, and in clause 42 of the Matches (Excise Duty) Order, 1934, the excise duty on matches shall be levied at double the rates prescribed in section 4 of the said Act.

12. *Betting Tax.*—(1) Notwithstanding anything contained in sub-section (1) of section 4 of the Betting Tax Act or in any other law for the time being in force, the tax on all sums paid as bets into any totalizator at any race meeting shall be levied at the rate of ten *per centum* of such sum.

(2) Notwithstanding anything contained in sub-section (2) of section 4 of the Betting Tax Act or in any other law for the time being in force, a tax of ten *per centum* shall be levied on the stake money and the winnings of every successful bet made with a bookmaker at any race meeting.

## SCHEDULE I.

(See Sections 2 and 4.)

### PART I.

#### *Rates of Income-tax.*

A. In the case of every individual, Hindu undivided family, registered firm and other association of persons not being a case to which paragraph B of this Part applies :—

|   |     |  |
|---|-----|--|
| 1. On the first Rs. 1,500 of total income | ... | <i>Nil.</i>                            |
| 2. On the next Rs. 3,500 of total income  | ... | Fifteen pies in the rupee.             |
| 3. On the next Rs. 5,000 of total income  | ... | Two annas and one pie in the rupee.    |
| 4. On the next Rs. 5,000 of total income  | ... | Three annas and six pies in the rupee. |
| 5. On the balance of total income         | ... | Four annas and nine pies in the rupee. |

Provided that—

- (i) no income-tax shall be payable on a total income which, before deduction of the allowance for earned income, does not exceed Rs. 3,000 ;
- (ii) the income-tax payable shall in no case exceed half the amount by which the total income (before deduction of the said allowance for earned income) exceeds Rs. 3,000 ;
- (iii) the income-tax payable on the total income as reduced by the allowance for earned income shall not exceed either—
  - (a) a sum bearing to half the amount by which the total income (before deduction of the allowance for earned income) exceeds Rs. 3,000 the same proportion as such reduced total income bears to the unreduced total income, or
  - (b) the income-tax payable on the income so reduced at the rates specified in this Schedule, whichever is less.

B. In the case of every company and registered firm and in every case in which, under the provisions of the Burma Income-tax Act, income-tax is to be charged at the maximum rate :—

|                              |     |     |  |
|------------------------------|-----|-----|--|
| On the whole of total income | ... | ... | Four annas and nine pies in the rupee. |
|------------------------------|-----|-----|--|

## PART II.

### *Rates of Super-tax.*

A. In the case of every individual, Hindu undivided family, unregistered firm and other association of persons not being a case to which paragraph E or C of this Part applies :—

|   |     |     |                                       |
|---|-----|-----|---------------------------------------|
| 1. On the first Rs. 25,000 of total income  | ... | ... | <i>Nil.</i>                           |
| 2. On the next Rs. 10,000 of total income   | ... | ... | Two annas in the rupee.               |
| 3. On the next Rs. 20,000 of total income   | ... | ... | Four annas in the rupee.              |
| 4. On the next Rs. 70,000 of total income   | ... | ... | Five annas and six pies in the rupee. |
| 5. On the next Rs. 75,000 of total income   | ... | ... | Seven annas in the rupee.             |
| 6. On the next Rs. 1,50,000 of total income | ... | ... | Eight annas in the rupee.             |
| 7. On the next Rs. 1,50,000 of total income | ... | ... | Nine annas in the rupee.              |
| 8. On the balance of total income           | ... | ... | Ten annas and six pies in the rupee.  |

B. In the case of a co-operative society for the time being registered under the Co-operative Societies Act :—

|  |     |     |                         |
|--|-----|-----|-------------------------|
| 1. On the first Rs. 25,000 of total income | ... | ... | <i>Nil.</i>             |
| 2. On the balance of total income          | ... | ... | Two annas in the rupee. |

C. In the case of every company :—

|                              |     |     |                           |
|------------------------------|-----|-----|---------------------------|
| On the whole of total income | ... | ... | Three annas in the rupee. |
|------------------------------|-----|-----|---------------------------|

## PART III.

*Rates of Income-tax and Super-tax.*

| Income.                              | Rates in pies in the rupee,                        |  |  |  |
|--------------------------------------|--|--|--|--|
|                                      | Year beginning and ending respectively on          |  |  | Period of six months beginning and ending on           |
|                                      | the 1st April 1942 and the 31st March 1943.<br>(2) | the 1st April 1943 and the 31st March 1944.<br>(3) | the 1st April 1944 and the 31st March 1945.<br>(4) | the 1st April 1945 and the 30th September 1945.<br>(5) |
| (1)                                  |  |  |  |  |
| <b>A. INCOME-TAX.</b>                |  |  |  |  |
| On the first Rs. 1,500 of income ... | <i>Nil.</i>  | <i>Nil.</i>  | <i>Nil.</i>  | <i>Nil.</i>  |
| On the next Rs. 3,500 of income ...  | 15   | 15   | 15   | 15   |
| On the next Rs. 5,000 of income ...  | 24   | 25   | 25   | 25   |
| On the next Rs. 5,000 of income ...  | 38   | 40   | 42   | 42   |
| On the balance of income ...         | 45   | 50   | 54   | 57   |

Provided that—

1. In respect of the years beginning and ending respectively on the 1st April 1942 and the 31st March 1943; the 1st April 1943 and the 31st March 1944 and the 1st April 1944 and the 31st March 1945—
  - (i) no income-tax shall be payable on the income of any assessee which does not exceed Rs. 2,000;
  - (ii) the income-tax payable shall not in any such case exceed one-half the amount by which the income exceeds Rs. 2,000;
2. In respect of the period of six months beginning on the 1st April 1945 and ending with the 30th September 1945—
  - (i) no income-tax shall be payable on the income of any assessee which, before the deduction of the allowance for earned income does not exceed Rs. 2,000;
  - (ii) the income-tax payable shall not in any such case exceed one-half the amount by which the income (before deduction of the said allowance for earned income) exceeds Rs. 2,000;
  - (iii) the income-tax payable on the income as reduced by the allowance for earned income shall not exceed either—
    - (a) a sum bearing to one-half the amount by which the income (before deduction of the allowance for earned income) exceeds Rs. 2,000 the same proportion as such reduced income bears to the unreduced income, or

(b) the income-tax payable on the income so reduced at the rates specified in this schedule, whichever is less.

| B. SUPER-TAX.                     |      |      |      |      |
|-----------------------------------|------|------|------|------|
| On the first Rs. 25,000 of income | Nil. | Nil. | Nil. | Nil. |
| On the next Rs. 10,000 of income  | 18   | 24   | 24   | 24   |
| On the next Rs. 20,000 of income  | 36   | 42   | 48   | 48   |

## SCHEDULE II.

*Schedule to be inserted in Burma Post Office Act.*

(See Section 7.)

### LETTERS.

For a weight not exceeding one tola ... Two annas.  
For every additional tola or fraction thereof ... One anna.

### POSTCARDS.

Single ... One anna.  
Reply ... Two annas.

### BOOK, PATTERN AND SAMPLE PACKETS.

For the first five tolas or fraction thereof ... Nine pies.  
For every additional two and a half tolas, or fraction thereof, in excess of five tolas ... Three pies

### REGISTERED NEWSPAPERS.

For a weight not exceeding ten tolas ... Three pies.  
For a weight exceeding ten tolas and not exceeding twenty tolas ... Six pies.  
For every twenty tolas, or fraction thereof, exceeding twenty tolas ... Six pies.

In the case of more than one copy of the same issue of a registered newspaper being carried in the same packet :—

For a weight not exceeding ten tolas ... Six pies.  
For every additional five tolas or fraction thereof ... Three pies.

Provided that such packets shall not be delivered at any addressee's residence but shall be given to a recognized agent at the Post Office.

### PARCELS.

For a weight not exceeding forty tolas ... Six annas.  
For every additional forty tolas or fraction thereof up to eight hundred and eighty tolas ... Six annas.

### ADDITIONAL AIR MAIL FEES FOR INLAND POSTCARDS, LETTERS AND MONEY ORDERS.

(a) For each postcard or letter—for every tola or fraction thereof ... One anna.  
(b) For each money order ... One anna.

G.B.C.P.O.—No. 33, Secy., F. & R., 15-12-47—1,500—11.