

PART V.—FINANCE AND REVENUE.

အပိုင်း ၅။—တစ်ဆူတစ်ရောင်းနှင့်အခွန်တော်ဆိုင်ရာ။

A.—FINANCE.

က။—တစ်ဆူတစ်ရောင်း။

THE METAL TOKENS ACT.

[INDIA ACT I, 1889.] (1st February, 1889.)

1. * * * *

2. In this Act, "issue" means to put a piece of metal into circulation for the first time for use as money in the Union of Burma, such piece having been made in contravention of this Act or brought into the Union of Burma by sea or by land in contravention of any notification for the time being in force under section 19 of the Sea Customs Act. Definition.

3. No piece of copper or bronze or of any other metal or mixed metal, which, whether stamped or unstamped, is intended to be used as money, shall be made in the Union of Burma. Prohibition of making by private persons of pieces of metal to be used as money.

4. (1) In either of the following cases, namely :—

- (a) if any person makes in contravention of the last foregoing section, or issues or attempts to issue, any such piece as is mentioned in that section,
- (b) if any person has in his possession, custody or control any such piece as is mentioned in the last foregoing section, with intent to issue the piece,

the person shall be punished,

- (i) if he has not been previously convicted under this section, with imprisonment which may extend to one year, or with fine, or with both ; or
- (ii) if he has been previously convicted under this section, with imprisonment which may extend to three years, or with fine, or with both.

(2) If any person is convicted of an offence under sub-section (1), he shall, in addition to any other punishment to which he may be sentenced, forfeit all such pieces as aforesaid, and all instruments and materials for the making of such pieces, which may have been found in his possession, custody or control.

Penalty for unlawful making, issue or possession of such pieces.

(3) If in the trial of any such offence the question arises whether any piece of metal or mixed metal was intended to be used or to be issued for use as money the burden of proving that the piece was not intended to be so used or issued shall lie on the accused person.

Cognizance
of offences
under the
last fore-
going
section.

5. (1) The offence of making, in contravention of section 3, any such piece as is mentioned in that section shall be a cognizable offence.

(2) Notwithstanding anything in the Code of Criminal Procedure, no other offence punishable under section 4 shall be a cognizable offence, or be taken cognizance of by any Magistrate, except a District Magistrate or Sub-Divisional Magistrate, without the previous sanction of the District Magistrate or Sub-Divisional Magistrate.

Application
of certain
of the foregoing
provisions of
this Act to
importation
of pieces of
metal for
use as
money.

6. If at any time the President of the Union sees fit, by notification under section 19 of the Sea Customs Act, to prohibit or restrict the bringing by sea or by land into the Union of Burma of any such pieces of metal as are mentioned in section 3, he may by the notification direct that any person contravening the prohibition or restriction shall be liable to the punishment to which he would be liable if he were convicted under this Act of making such pieces in the Union of Burma, instead of to the penalty mentioned in section 167 of the Sea Customs Act, and that the provisions of sub-section (3) of section 4 and sub-section (1) of section 5, or of either sub-section, in relation to the offence of making such pieces shall, notwithstanding anything in the Sea Customs Act, apply, so far as they can be made applicable, to the offence of contravening the prohibition or restriction notified under section 19 of that Act.

7. * * * *

Prohibition
of receipt by
local author-
ities and
railways as
money of
metal which
is not coin.

8. (1) No piece of metal which is not coin as defined in the Penal Code shall be received as money by or on behalf of any railway administration or local authority.

(2) If any person on behalf of a railway administration, or on behalf of a local authority, or on behalf of the lessee of the collection of any toll or other impost leviable by a railway administration or local authority, receives as money any piece of metal which is not such coin as aforesaid, he shall be punished with fine which may extend to ten rupees.