THE BURMA SALT ACT.

CONTENTS.

CHAPTER I.

PRELIMINARY AND DEFINITIONS.

Sections.

1. * * * *
2. Definitions.
3. Power conferred by the Act may be exercised wholly or partially.
4. Power of President to exempt persons or salt from provisions of Act.

CHAPTER II.

ESTABLISHMENT AND CONTROL.

5. President's powers of appointment and control.

CHAPTER III.

MANUFACTURE.

6. Manufacture of salt.

CHAPTER IV.

DUTY ON SALT.

7. Power of President to impose duty.
8. Rate of duty.

CHAPTER V.

OFFENCES AND PENALTIES.

9. Illegal manufacture and storage.
10. Illegal possession of salt.
11. Misconduct by licensee.
12. For offences not otherwise provided for.
13. Attempts to commit offences.
14. Liability of licensee.
15. Enhanced punishment after previous conviction.
16. Things liable to confiscation.
17. Confiscation how ordered.
18. Power to compound offences.

CHAPTER VI.

DETECTION, INVESTIGATION AND TRIAL OF OFFENCES.

19. Duty of owners, etc., to give information.
20. Duty of officers to report and assist salt-officers.
21. Power of entry and inspection.

Sections.

22. Powers of arrest and seizure.
23. Power to issue a warrant for arrest or search.
24. Power to search without a warrant.
25. Powers of salt-officers in matters of investigation.
26. Report by investigating officer.
27. Report by salt-officer.
28. Arrests, searches, etc., how to be made.
29. Security for appearance in case of arrest without warrant.
30. Magistrate having jurisdiction to try offences.
31. Prosecutions restricted.

CHAPTER VII.

MISCELLANEOUS.

32. Power to make rules.
33. Publication of rules and notifications.
34. Recoveries of Government dues.
35. Bar of actions.
36. Time within which prosecutions may be instituted.

THE BURMA SALT ACT.

[BURMA ACT II, 1917.] (1st January, 1918.)

CHAPTER I.

PRELIMINARY AND DEFINITIONS.

1. * * * *

Definitions.

2. In this Act, unless there is something repugnant in the subject or context,—

(*a*) "salt" means chloride of sodium and includes salt spontaneously produced, natural saline deposits, saline efflorescence, brine which has been concentrated by solar evaporation or otherwise, and salt or saline solutions made or produced from any saline substance or earth with which salt is naturally or otherwise impregnated or mixed ;

(*b*) "salt manufacture" includes every process adopted for the excavation or collection of salt or for its separation from brine or earth or any other liquid or substance, and also every process for its purification or refinement ;

(*c*) "salt revenue" means revenue derived or derivable from any duty, fee, tax, composition, penalty, payment, or confiscation imposed

or ordered under the provisions of this Act, or of any other law for the time being in force relating to salt, but does not include a fine imposed by a Court of law;

(*d*) "salt-officer" means any person or officer appointed or invested with powers under this Act;

(*e*) "place" includes a building, shop, tent, enclosure, booth, vehicle, vessel and raft.

Power conferred by the Act may be exercised wholly or partially.

3. All powers conferred by this Act on the President of the Union or the Financial Commissioner may be exercised wholly or partially with respect either to the whole of the Union of Burma or to any local area, as regards persons generally or any specified class of persons or any specified individual, and as regards salt manufacture generally or any specified method of salt manufacture.

Power of President to exempt persons or salt from provisions of Act.

4. Subject to such conditions as he may prescribe, the President of the Union may, by notification, exempt from all or any of the provisions of this Act any person or class of persons or any salt or any particular description of salt either generally or for any specified period or occasion.

CHAPTER II.

ESTABLISHMENT AND CONTROL.

5. The President of the Union may, by notification,—

President's powers of appointment and control.

(*a*) appoint any person or officer other than the Collector to exercise all or any of the powers and to perform all or any of the duties of a Collector under this Act either concurrently with, in subordination to or to the exclusion of the Collector, subject to such control as the President of the Union may direct;

(*b*) appoint any person or officer to perform such other duties and exercise such other powers under this Act as he may think fit;

(*c*) order that all or any of the powers and duties assigned to any officer under clause (*b*) of this section shall be exercised by any Government officer or any person;

(*d*) delegate to the Financial Commissioner, to a Commissioner or to the Excise Commissioner all or any of his powers under this Act;

(*e*) permit the delegation, subject to such conditions as he may think fit, by the Financial Commissioner, by a Commissioner, by the Excise Commissioner or by Collectors, of any powers in respect of salt revenue conferred on him or them by or under this Act or by any other Act for the time being in force;

(*f*) declare in what cases or classes of cases and to what authorities appeals shall lie from orders, whether original or appellate, passed under this Act, and by what authorities such orders may be

revised, and prescribe the time for and manner of presenting and the procedure for dealing with appeals and revisions.

CHAPTER III.

MANUFACTURE.

Manufacture of salt.

6. No person shall manufacture salt except—

(*a*) in such areas as may be notified by the Financial Commissioner, and

(*b*) under and in accordance with the conditions of a licence granted by the Collector.

CHAPTER IV.

DUTY ON SALT.

Power of President to impose duty.

7. The President of the Union may, by notification, impose a duty at such rate or rates as he may think fit on salt manufactured in or imported by land into the Union of Burma.

Rate of duty.

8. Such duty shall ordinarily be levied at a fixed rate per hundred viss, but the President of the Union may, by notification, fix rates at which any person licensed may, by payment of an annual sum assessed upon the apparatus employed by him, compound for the duty which would be payable by him at the rate fixed under section 7 on the salt produced with the aid of such apparatus.

CHAPTER V.

OFFENCES AND PENALTIES.

Illegal manufacture and storage.

9. Whoever, in contravention of this Act or of any rule, notification or order made or of any licence obtained thereunder,—

(*a*) manufactures salt ; or

(*b*) owns, occupies or manages works for the manufacture of salt ; or

(*c*) stores or removes salt ;

shall be punishable with imprisonment which may extend to four months, or with fine which may extend to one thousand rupees, or with both.

Illegal possession of salt.

10. Whoever without lawful authority has in his possession any quantity of salt knowing that the same has been unlawfully manufactured, or knowing that the prescribed duty has not been paid thereon, shall be punishable with imprisonment which may extend to two months, or with fine which may extend to five hundred rupees, or with both.

Misconduct by licensee.

11. If the holder of a licence granted under this Act, or any person in the employ of such holder or acting on his behalf,—

(*a*) fails without good and sufficient reason to produce such licence on the demand of a salt-officer ; or

(*b*) in any case not provided for by section 9 wilfully contravenes any rule made under section 32 ; or

(*c*) wilfully does anything in breach of any of the conditions of the licence not otherwise provided for in this Act ;

he shall be punishable with fine which may extend to two hundred rupees.

For offences not otherwise provided for.

12. Whoever does any act in contravention of any of the provisions of this Act, or of any rule, notification or order made thereunder, and not otherwise provided for therein, shall be punishable with fine which may extend to two hundred rupees :

Provided that no salt-officer shall be punished under this section for a breach of any duty imposed on him by this Act.

Attempts to commit offences.

13. Whoever attempts to commit any offence punishable under this Act or abets any such offence shall be liable to the punishment provided for the offence.

Liability of licencee.

14. The holder of a licence granted under this Act shall be liable to punishment as well as the actual offender for any offence under section 9, section 10 or section 11, or section 12 or section 13, committed by any person in his employ, as if he had himself committed the same, unless he shall establish that all due and reasonable precautions were exercised by him to prevent the commission of such offence :

Provided that no person other than the actual offender shall be punished under this section with imprisonment except in default of payment of a fine.

Enhanced punishment after previous conviction.

15. If any person, after having been previously convicted of an offence punishable under section 9 or section 10, or section 13 read with section 9, or under a similar provision in any enactment repealed by this Act, is subsequently convicted of an offence punishable under one of those sections he shall be liable to twice the punishment which might be imposed on a first conviction under this Act:

Provided that nothing in this section shall prevent any offence which might otherwise have been tried summarily under Chapter XXII of the Code of Criminal Procedure from being so tried.

Things liable to confiscation.

16. Whenever an offence punishable under this Act has been committed—

(*a*) all salt and all materials and apparatus used in the manufacture of salt which are found at the place of the offence ;

(*b*) all receptacles, packages or coverings in which the said salt, materials and apparatus are packed or stored ; and

(*c*) all animals, vehicles, vessels, or other conveyances used in carrying the articles specified in clauses (*a*) and (*b*);

shall be liable to confiscation :

Provided that when it is proved that the articles specified in clauses (*b*) and (*c*) are not the property of the offender, they shall not be liable to confiscation if the owner establishes that he had no reason to believe that such offence was being or was likely to be committed.

Confiscation how ordered.

17. (*1*) When in the trial of any person accused of an offence punishable under this Act the Magistrate decides that any thing or animal is liable to confiscation under the foregoing section, he may order confiscation or may give the owner of the thing or animal liable to be confiscated an option to pay such fine as he thinks fit in lieu thereof.

(*2*) When there is reason to believe that an offence punishable under this Act has been commited, but the offender is not known or cannot be found, or when any thing or animal liable to confiscation under this Act and not in the possession of any person cannot be satisfactorily accounted for, the case shall be enquired into and determined by the Collector, who may order confiscation :

Provided that no such order shall be made until the expiration of one month from the date of seizing the thing or animal intended to be confiscated or without hearing the person, if any, claiming any right thereto, and the evidence, if any, which he produces in support of his claims :

Provided further that if the thing in question is liable to speedy and natural decay, or if the Collector is of opinion that the sale of the thing or animal in question would be for the benefit of the owner, the Collector may at any time direct it to be sold ; and the provisions of this sub-section shall, as nearly as may be practicable, apply to the net proceeds of such sale.

Power to compound offences.

18. The Collector may accept from any person whose licence is liable to be cancelled or suspended under any rule prescribed under section 32 (*2*) (*e*), or who is reasonably suspected of having committed an offence under section 11 or section 13, a sum of money in lieu of such cancellation or suspension or by way of composition for the offence which may have been committed, as the case may be ; and, in all cases whatsoever in which any property has been seized as liable to confiscation under this Act, may, at any time before an order of confiscation has been passed by a Magistrate, release the same on payment of such amount as he may fix.

On the payment of such sum of money, or such amount, or both, as the case may be, to the Collector, the accused person, if in custody, shall be discharged, the property seized shall be released, and no further proceedings shall be taken against such person or property.

CHAPTER VI.

DETECTION, INVESTIGATION AND TRIAL OF OFFENCES.

Duty of owners, etc., to give information.

19. (*a*) The owner, or occupier, and the agent of any owner or occupier, of any place in or on which—

(*b*) every village-headman in whose village-tract, and

(*c*) every ward-headman of a town in whose ward—

any salt is manufactured, possessed or stored in contravention of this Act or of any rule, notification or order made thereunder shall be bound to give notice of the same to a Magistrate or to a revenue, police, excise or salt officer as soon as the same has come to his knowledge.

Duty of officers to report and assist salt-officers.

20. Every revenue, police, excise and customs officer shall be bound to give immediate information to a salt-officer of the commission of an offence punishable under this Act which may come to his knowledge, and to aid any salt-officer in carrying out the provisions of this Act upon request made by such officer.

Power of entry and inspection.

21. A salt-officer duly empowered in this behalf, may—

(*a*) enter and inspect at any time by day or by night any place in which any licensed manufacturer carries on the manufacture of or stores salt;

(*b*) examine accounts and registers, and examine, test, measure or weigh any salt materials or apparatus found in that place;

(*c*) seize and remove any apparatus which he has found to be inaccurate.

Powers of arrest and seizure.

22. Subject to such restrictions as the President of the Union may prescribe, any salt, excise or police officer, and any revenue or customs officer duly empowered in this behalf, may at any time by day or by night—

(*a*) arrest without warrant any person found committing an offence punishable under section 9 or section 10, or section 13 read with section 9;

(*b*) seize, search and detain any thing or animal which he has reason to believe to be liable to confiscation under this Act or any other law for the time being in force relating to salt revenue; and

(*c*) detain and search any person upon whom he may have reason to suspect any article which is so liable to confiscation to be.

Power to issue a warrant for arrest or search.

23. If a Collector or Magistrate has reason to believe that an offence under section 9 or section 10, or section 13 read with section 9, has been or is likely to be committed, he may issue a warrant—

(*a*) for the search of any place in which he has reason to believe that any salt or any materials or apparatus, in respect of which such offence has been or is likely to be committed, are kept or concealed, and

(*b*) for the arrest of any person who, he has reason to believe, has been or is likely to be engaged in the commission of such offence.

Power to search without a warrant.

24. If a salt-officer duly empowered in this behalf has reason to believe that an offence under section 9 or section 10, or section 13 read with section 9, has been or is likely to be committed, and that a search-warrant cannot be obtained without affording the offender an opportunity to escape or of concealing evidence of the offence, he may, at any time by day or night,—

(*a*) enter and search any place and seize anything found therein which he has reason to believe to be liable to confiscation under this Act; and

(*b*) detain and search and, if he thinks proper, arrest without a warrant any person found in such place who, he has reason to believe, has been or is likely to be engaged in the commission of such offence.

Powers of salt-officers in matters of investigation.

25. (*1*) Any salt-officer duly empowered in this behalf may, as regards offences under sections 9 and 10, or section 13 read with section 9, exercise powers similar to those conferred on an officer in charge of a police-station by the provisions of the Code of Criminal Procedure:

Provided that any such powers shall be subject to such restrictions and modifications (if any) as the President of the Union may by notification prescribe.

(*2*) For the purposes of section 156 of the said Code, the area to which a salt-officer is appointed shall be deemed to be a local area within the limits of a police-station, and such officer shall be deemed to be the officer in charge of the station.

(*3*) Any such officer, if specially empowered in that behalf by the President of the Union, may, without reference to a Magistrate and for reasons to be recorded by him in writing, stop further proceedings against any person concerned or supposed to be concerned in any offence against this Act which he has investigated or which may have been reported to him.

Report by investigating officer.

26. If, on an investigation by a salt-officer empowered under section 25, sub-section (*1*), it appears that there is sufficient evidence to justify the prosecution of the accused, the investigating officer, unless he submits the case for the orders of the Collector under section 18 or proceeds under section 25, sub-section (*3*), shall submit a report (which shall, for the purposes of section 190 of the Code of Criminal Procedure, be deemed to be a police report) to a Magistrate having jurisdiction to enquire into or try the case and empowered to take cognizance of offences on police reports

Report by salt-officer.

27. When any salt-officer below the rank of Collector makes any arrest, seizure or search under this Act, he shall, within twenty-four

hours thereafter, make a full report of all the particulars of the arrest, seizure or search to his immediate official superior.

Arrests, searches, etc., how to be made.

28. Save as in this Act otherwise expressly provided, the provisions of the Code of Criminal Procedure relating to arrests, detentions in custody, searches, summonses, warrants of arrest, search-warrants, the production of persons arrested and the disposal of things seized, shall be applicable as far as may be to all action taken in these respects under this Act :

Provided that the provisions of section 103 of the said Code shall not apply to searches of vessels made under this Act.

Security for appearance in case of arrest without warrant

29. (*1*) When a person is arrested under this Act otherwise than on a warrant by a person or officer who is not empowered to grant bail, he shall be produced before or forwarded to—

(*a*) the nearest salt-officer empowered to grant bail, or

(*b*) the nearest officer in charge of a police-station, whichever is nearer.

(*2*) Whenever any person arrested under this Act otherwise than on a warrant is prepared to give bail and is arrested by or produced in accordance with sub-section (*1*) before an officer empowered to grant bail, he shall be released upon bail or, at the discretion of the officer releasing him, on his own bond.

(*3*) When any such person is not prepared to give bail to the satisfaction of the officer concerned, he shall be sent with all convenient despatch to a Magistrate for trial.

(*4*) The provisions of sections 499 to 502, 513, 514 and 515 of the Code of Criminal Procedure shall apply, so far as may be, in every case in which bail is accepted or a bond taken under this section.

Magistrate having jurisdiction to try offences.

30. No Magistrate of the third class who is not specially empowered by the District Magistrate in this behalf shall take cognizance of or try any offence under this Act.

Prosecutions restricted.

31. (*1*) No Magistrate shall take cognizance of an offence punishable under sections 9, 10, 11, 12, 13, 14 or 15 except on his own knowledge or suspicion or on the complaint or report of a salt-officer or a police-officer.

(*2*) The provisions of section 191 of the Code of Criminal Procedure shall not apply in any case in which a Magistrate takes cognizance of an offence under this Act otherwise than on the report of a police-officer.

(*3*) Except with the special sanction of the President of the Union, no Magistrate shall take cognizance of any offence punishable under this Act unless the prosecution is instituted within six months after the date on which he offence is alleged to have been committed.

CHAPTER VII.

MISCELLANEOUS.

Power to make rules.

32. (*1*) The Financial Commissioner, subject to the control of the President of the Union, may make rules for the purpose of carrying out the provisions of this Act.

(*2*) In particular, and without prejudice to the generality of the foregoing provision, the Financial Commissioner subject to the like control may make rules—

(*a*) prohibiting or regulating the manufacture, or storage of salt ;

(*b*) regulating the periods and localities for which, and the persons or classes of persons to whom, licences under this Act may be granted, and regulating the number of such licences which may be granted in any local area ;

(*c*) prescribing the procedure to be followed and the matters to be ascertained before any such licence is granted for any locality ;

(*d*) regulating the time, place and manner of payment of any duty or fee ;

(*e*) prescribing the conditions on which any licence may be granted, cancelled, suspended, or surrendered, and its form, and may, by such rules, among other matters—

(i) prescribe the scale of fees or the manner of fixing the fees payable in respect of any such licence ;

(ii) prescribe the amount of security, if any, to be deposited by holders of any licence for the performance of the conditions of the same ;

(iii) prescribe the accounts to be maintained and the returns to be submitted by licence-holders ; and

(iv) prohibit or regulate the transfer of licences ;

(*f*) regulating the denaturation of salt for use in industries ;

(*g*) providing for the destruction or other disposal of any salt deemed to be unfit for use ;

(*h*) regulating the disposal of confiscated articles ;

(*i*) regulating the grant of expenses to witnesses.

Publication of rules and notifications.

33. All rules made and notifications issued under this Act shall be published in the Gazette, and shall thereupon have effect as if enacted in this Act.

Recoveries of Government dues.

34. (*1*) All moneys due to Government under this Act may be recovered from the person primarily liable to pay the same or from his surety (if any) as if they were arrears of land-revenue.

(*2*) The revenue payable in respect of salt produced from any salt factory shall be the first charge upon the buildings and apparatus thereof and upon the salt and materials therein, and, except with the written consent of the

Collector, such buildings, apparatus, salt or materials shall not be liable to be taken in execution of a decree or order of any Court until all revenue due on salt produced therefrom has been paid.

Bar of actions.

35. No action shall lie in any civil Court against any salt-officer for damages for any act in good faith done or ordered to be done in pursuance of this Act or of any law for the time being in force relating to salt revenue.

Time within which prosecutions may be instituted.

36. All actions which may lawfully be brought against * * * * the Government or against any salt-officer, in respect of anything done or alleged to have been done in pursuance of this Act, shall be instituted within six months from the date of the act complained of and not afterwards.

THE SUGAR (EXCISE DUTY) ACT.

[INDIA ACT XIV, 1934.] (1st May, 1934.)

1. * * * *

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context,—

(*a*) " factory " means any premises wherein, or within the precincts of which, twenty or more workers are working or were working on any day of the preceding twelve months, and in any part of which any manufacturing process connected with the production of sugar is being carried on or is ordinarily carried on with the aid of power ;

(*b*) " owner " includes any person expressly or impliedly authorized by the owner of a factory to be his agent in respect of such factory ;

(*c*) " sugar " means any form of sugar containing more than ninety per cent. of sucrose ;

(*d*) " *khandsari* sugar " means sugar in the manufacture of which neither a vacuum pan nor a vacuum evaporator is employed ; and

(*e*) " palmyra sugar " means sugar manufactured from jaggery obtained by boiling the juice of the palmyra palm.

Imposition of duty on sugar.

3. (*1*) A duty of excise shall be levied on all sugar produced in any factory in the Union of Burma and either issued out of such factory on or after the 1st day of April, 1934, or used within such factory on or after the said date in the manufacture of any commodity other than sugar, and shall be payable by the owner of the factory.

(2) The duty payable under sub-section (*1*) shall be at the following rates, namely :—

(i) on *khandsari* sugar at the rate of one rupee and five annas per cwt. ;

(ii) on all other sugar except palmyra sugar at the rate of two rupees per cwt. ;