(*3*) The power to make rules conferred by this Act is subject to the condition of the rules being made after previous publication.

(*4*) All rules made under this Act shall be published in the Gazette, and on such publication shall have effect as if enacted therein.

Miscellaneous.

Saving of existing policies.

25. No policy effected before the 18th March, 1912 [1], with a Provident Insurance Society shall be deemed to be void by reason only that the insurance is not authorized by this Act.

Power of President to exempt from provisions of the Act.

26. The President of the Union may, by notification in the Gazette, and subject to such conditions and restrictions as he thinks fit, exempt any Provident Insurance Society or class of Provident Insurance Societies from all or any of the provisions of this Act.

THE PROVIDENT FUNDS ACT.

[INDIA ACT XIX, 1925.] (1st April, 1926.)

1. * * * *

Definitions.

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

(*a*) "compulsory deposit" means a subscription to, or deposit in, a Provident Fund which, under the rules of the Fund, is not, until the happening of some specified contingency, repayable on demand otherwise than for the purpose of the payment of premia in respect of a policy of life insurance, or the payment of subscriptions or premia in respect of a family pension fund, and includes any contribution and any interest or increment which has accrued under the rules of the Fund on any such subscription, deposit or contribution, and also any such subscription, deposit, contribution, interest or increment remaining to the credit of the subscriber or depositor after the happening of any such contingency;

(*b*) "contribution" means any amount credited in a Provident Fund, by any authority administering the Fund, by way of addition to a subscription to, or deposit or balance at the credit of an individual account in, the Fund; and "contributory Provident Fund" means a Provident Fund the rules of which provide for the crediting of contributions;

(*c*) "dependant" means any of the following relatives of a deceased subscriber to, or a depositor in, a Provident Fund, namely, a wife, husband, parent, child, minor brother, unmarried sister

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[1] Date of commencement of this Act.

and a deceased son's widow and child, and, where no parent of the subscriber or depositor is alive, a paternal grand-parent;

(*d*) "Government Provident Fund" means a Provident Fund, other than a Railway Provident Fund, constituted by the authority of the Government for any class or classes of its employees or of persons employed in educational institutions or employed by bodies existing solely for educational purposes;

(*e*) "Provident Fund" means a fund in which subscriptions or deposits of any class or classes of employees are received and held on their individual accounts, and includes any contributions and any interest or increment accruing on such subscriptions, deposits or contributions under the rules of the Fund;

(*f*) "railway administration" means any authority administering a railway or tramway under any enactment in force in the Union of Burma regulating railways or tramways, or under contract with the Government [* * *][1];

(*g*) "Railway Provident Fund" means a Provident Fund constituted by the authority of a railway administration for any class or classes of its employees.

Protection of compulsory deposits.

3. (*1*) A compulsory deposit in any Government or Railway Provident Fund shall not in any way be capable of being assigned or charged and shall not be liable to attachment under any decree or order of any civil, revenue or criminal Court in respect of any debt or liability incurred by the subscriber or depositor, and neither the Official Assignee nor any receiver appointed under the Burma Insolvency Act shall be entitled to, or have any claim on, any such compulsory deposit.

(*2*) Any sum standing to the credit of any subscriber to, or depositor in, any such Fund at the time of his decease and payable under the rules of the Fund to any dependant of the subscriber or depositor, or to such person as may be authorized by law to receive payment on his behalf, shall, subject to any deduction authorized by this Act and, save where the dependant is the widow or child of the subscriber or depositor, subject also to the rights of an assignee under an assignment made before the 1st April, 1926,[2] vest in the dependant, and shall, subject as aforesaid, be free from any debt or other liability incurred by the deceased or incurred by the dependant before the death of the subscriber or depositor.

Provisions regarding repayments.

4. (*1*) When under the rules of any Government or Railway Provident Fund the sum standing to the credit of any subscriber or depositor, or the balance thereof after the making of any deduction authorized by this Act, has become payable, the officer whose duty it is to make the payment

[1] The words "or the Railway Board" were omitted by the Union of Burma (Adaptation of Laws) Order, 1948.

[2] Date of commencement of this Act.

shall pay the sum or balance, as the case may be, to the subscriber or depositor, or, if he is dead, shall—

(*a*) if the sum or balance, or any part thereof, vests in a dependant under the provisions of section 3, pay the same to the dependant or to such person as may be authorized by law to receive payment on his behalf; or

(*b*) if the whole sum or balance, as the case may be, does not exceed five thousand rupees, pay the same, or any part thereof which is not payable under clause (*a*), to any person nominated to receive it under the rules of the Fund, or, if no person is so nominated, to any person appearing to him to be otherwise entitled to receive it; or

(*c*) in the case of any sum or balance, or any part thereof, which is not payable to any person under clause (*a*) or clause (*b*) pay the same—

(i) to any person nominated to receive it under the rules of the Fund, on production by such person of probate or letters of administration evidencing the grant to him of administration to the estate of the deceased or a succession certificate entitling the holder thereof to receive payment of such sum, balance or part, or

(ii) where no person is so nominated, to any person who produces such probate, letters or certificate:

Provided that, where the whole or any part of any sum standing to the credit of the subscriber or depositor has been assigned to any other person before the 1st April, 1926,[1] and notice in writing of the assignment has been received by the officer from the assignee, the officer shall, after making any deduction authorized by this Act and any payment due under clause (*a*) to or on behalf of the widow or children of the subscriber or depositor—

(i) if the subscriber or depositor or, if he is dead, the person to whom in the absence of any valid assignment the sum or balance would be payable under this sub-section gives his consent in writing, pay the sum or part or the balance thereof, as the case may be, to the assignee, or

(ii) if such consent is not forthcoming, withhold payment of the sum, part or balance, as the case may be, pending a decision of a competent civil Court as to the person entitled to receive it.

(*2*) The making of any payment authorized by sub-section (*1*) shall be a full discharge to the Government or the railway administration, as the case may be, from all liability in respect of so much of the sum standing to the credit of the subscriber or depositor as is equivalent to the amount so paid.

[1] Date of commencement of this Act.

Rights of nominees.

5. (*1*) Subject to the provisions of this Act, but otherwise notwithstanding anything contained in any law for the time being in force or any disposition, whether testamentary or otherwise, by a subscriber to, or depositor in, a Government or Railway Provident Fund of the sum standing to his credit in the Fund, or of any part thereof, any nomination, duly made in accordance with the rules of the Fund, which purports to confer upon any person the right to receive the whole or any part of such sum on the death of the subscriber or depositor, shall be deemed to confer such right absolutely until such nomination is varied by another nomination made in like manner or is expressly cancelled by the subscriber or depositor by notice given in such manner and to such authority as is prescribed by those rules.

(2) Any such person shall, on the death of the subscriber or depositor, be entitled to the grant of a succession certificate entitling him to receive payment of such sum or part, and such certificate shall not be deemed to be invalidated or superseded by any grant to any other person of probate or letters of administration to the estate of the deceased.

Power to make deductions.

6. When the sum standing to the credit of any subscriber or depositor in any Government or Railway Provident Fund which is a contributory Provident Fund becomes payable, there may, if the authority specified in this behalf in the rules of the Fund so directs, be deducted therefrom and paid to Government or the Railway administration, as the case may be—

(*a*) any amount due under a liability incurred by the subscriber or depositor to Government or the Railway Administration, but not exceeding in any case the total amount of any contributions credited to the account of the subscriber or depositor and of any interest or increment which has accrued on such contributions ; or

(*b*) where the subscriber or depositor has been dismissed from his employment for any reasons specified in this behalf in the rules of the Fund, or where he has resigned such employment within five years of the commencement thereof, the whole or any part of the amount of any such contributions, interest and increment.

Protection for acts done in good faith.

7. No suit or other legal proceeding shall lie against any person in respect of anything which is in good faith done or intended to be done under this Act.

Power to apply the Act to other Provident Funds.

8. (*1*) The President of the Union may, by notification in the Gazette, direct that the provisions of this Act shall apply to any Provident Fund established for the benefit of its employees by any local authority within the meaning of the Local Authorities Loans Act, and, on the making of such declaration, this Act shall apply accordingly as if such Provident Fund were a Government Provident Fund and such local authority were the Government.

(*2*) The President of the Union may, by notification, direct that the provisions of this Act shall apply to any Provident Fund established for the

benefit of the employees of the University of Rangoon or of any college affiliated thereto, or of any other public institution.

Savings as to estates of soldiers.

9. Nothing in section 4 or section 5 shall apply to money belonging to any estate for the purpose of the administration of which the Regimental Debts Act, 1893, [would have applied if the Constitution of the Union had not come into operation.][1] 56 and 57 Vict., c. 5.

THE CONTRIBUTORY PROVIDENT FUNDS ACT.*

[BURMA ACT VII, 1943.] (8th December, 1941.)

Whereas it is expedient to make provision for safeguarding, for the benefit of the subscribers and their dependants, the assets of certain Contributory Provident Funds established in the Union of Burma; * * * *

It is hereby enacted as follows:—

Short title, commencement and extent.

1. (*1*) This Act may be called the Contributory Provident Funds Act, 1943.

(*2*) It shall be deemed to have come into force on the 8th day of December 1941, and shall continue in force until the President of the Union, by notification, declares that it shall cease to be operative.

Definitions.

2. In this Act—

(1) "dependant" means and includes any relative or nominee of a deceased subscriber to the Provident Fund who, under the rules of the Fund, is or may become entitled to receive the whole or any portion of the sum standing to the credit of the subscriber;

(2) "employer" means any person who, by himself or through Trustees, contributes to a Provident Fund maintained for the benefit of his employees;

(3) "Provident Fund" means a fund in which subscriptions or deposits of any class or classes of employees are received and held on their individual accounts, and includes any contributions and any interest or increment accruing on such subscriptions, deposits or contributions under the rules of the Fund;

(4) "subscriber" means any person who, in accordance with the rules of the Provident Fund, subscribes to or deposits in the Fund and thereby is entitled to participate in the Fund;

(5) "Trustees" means the Trustees of the Provident Fund, and includes any person or persons acting in similar capacity in relation to the Fund.

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[1] Substituted by the Union of Burma (Adaptation of Laws) Order, 1948.

* Published in Chief Secretary's Office Notification No. 54, dated 27th February 1943 and republished in *Burma Gazette*, 1946, Part I, page 135.