

# THE CIGARETTES DUTY ACT.

[BURMA ACT II, 1931.] (7th February, 1931.)

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Definitions.

<sup>1</sup> 2. In this Act, unless there is anything repugnant in the subject or context,—

- (a) “Cigarette” means tobacco manufactured from the plant *Nicotiana* contained in a paper wrapper and intended for consumption in that form ;
- (b) “manufactory” means any premises wherein cigarettes are manufactured ; and
- (c) “owner” includes any person expressly or impliedly authorized by an owner of a manufactory to be his agent in respect of the manufactory.

Tax on  
cigarettes.

3. (1) A duty shall be levied on all cigarettes manufactured in [any manufactory in the Union of Burma, and issued out of such manufactory and shall be payable by the owner of the manufactory,]<sup>1</sup> at eight annas per thousand in the case of cigarettes valued at Rs. 2-8-0 or less per thousand, and at Rs. 1-4-0 per thousand in the case of cigarettes valued at more than Rs. 2-8-0 but not more than Rs. 5 per thousand, and at Rs. 2-8-0 per thousand in other cases.

(2) The value of cigarettes for the purposes of this section shall be the market value determined in manner prescribed by rules made under this Act.

Refund of  
tax on  
cigarettes  
exported.

(3) In respect of all cigarettes exported from the Union of Burma on which a tax has been paid under this section a refund of such tax shall be made to the exporter.

Recovery of  
duty with  
penalty.

<sup>1</sup> 4. (1) If any duty payable under section 3 is not paid within the time fixed by rules made in that behalf under this Act, it shall be deemed to be an arrear, and the authority to which such duty is payable may, in lieu thereof, recover any sum not exceeding four times the amount of duty unpaid which such authority may in its discretion think it reasonable to require.

(2) An arrear of duty, or any sum recoverable in lieu thereof under this section, shall be recoverable as an arrear of land revenue, and shall be recoverable in addition to, and not in substitution for, any other penalty incurred under this Act.

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<sup>1</sup> Substituted by Act LI, 1954.

**15.** No person shall issue any cigarettes out of a manufactory, except in accordance with the provisions of rules made in that behalf under this Act, or until such rules are made, in accordance with the general or special orders of the President of the Union.

Issue of cigarettes from manufactory.

**16.** From such date as may be fixed by the President of the Union by notification in this behalf no person shall manufacture cigarettes in the Union of Burma except under and in accordance with a licence to manufacture issued under this Act.

Prohibition of manufacture without licence.

**17.** Whoever contravenes the provisions of section 5 shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand kyats, or with both.

Penalty for issue of cigarettes from manufactory in contravention of section 5.

**18. (1)** The President of the Union may, by notification, direct that, after a date to be specified in the notification, no cigarettes manufactured after date of issue of the notification, shall be issued from a manufactory in the Union of Burma except in packets, cartons, boxes, tins or other containers of whatsoever material, size or shape, bearing a banderol or stamp of such nature and affixed in such manner as may be prescribed by rules made under this Act.

Powers of the President to direct use of banderols.

**(2)** The President of the Union may, by notification, direct that after a date to be specified in the notification, no cigarettes shall be sold or offered or kept for sale in the Union of Burma except in packets, cartons, boxes, tins or other containers of whatsoever material, size or shape, bearing such a banderol or stamp so affixed.

**(3)** The President of the Union may exempt from the operation of any notification made under sub-section (1) cigarettes intended for export from the Union of Burma.

**(4)** The President of the Union may exempt from the operation of any notification made under sub-section (2), cigarettes of a particular kind or packed in a particular manner.

**19.** Whoever, without a licence to manufacture, or in contravention of the terms of such licence, manufactures cigarettes shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand kyats, or with both.

Penalty for manufacture without licence.

**110. (1)** Whoever in contravention of any direction made under sub-section (1) of section 8, issues any cigarettes from any manufactory, shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand kyats, or with both.

Penalty for issue or sale of cigarettes without banderol.

**(2)** Whoever in contravention of any direction made under sub-section (2) of section 8, sells or offers or keeps for sale any cigarettes shall be punishable with fine which may extend to one thousand kyats.

<sup>1</sup> Substituted by Act LI, 1954.

Penalty for evasion of duty or failure to supply information.

<sup>1</sup> 11. Whoever evades the payment of any duty payable by him under this Act, or fails to supply any information which he is required under this Act or the rules, to supply, or knowingly supplies false information, shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand kyats, or with both.

Attempts to commit offences, and abetment.

<sup>1</sup> 12. Whoever abets within the meaning of the Penal Code, the commission of an offence punishable under this Act or the rules made under this Act, or attempts to commit any such offence and in such attempt does any act towards the commission of the same, shall be punished as if he had committed the offence.

Powers of Court to order forfeiture.

<sup>1</sup> 13. Any Court trying an offence under this Act may order that any cigarettes together with the packets, cartons, boxes, tins or other containers whatsoever, or wrappings thereof, in respect of which the Court is satisfied that an offence under this Act has been committed, shall be forfeited to the State.

Bar of actions.

<sup>1</sup> 14. No action shall lie in any civil Court against the Government or against any officer of the Government for damages for any act in good faith done or ordered to be done in pursuance of this Act.

Power of President to make rules.

<sup>1</sup> 15. (1) The President of the Union may, by notification, make rules to carry into effect the purposes and objects of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may—

- (a) provide for the assessment and collection of the duty and the authorities by whom functions under this Act are to be discharged, the issue of notices requiring payment, the manner in which the duty shall be payable, and the recovery of arrears ;
- (b) provide for the distinguishing of cigarettes which have been manufactured under licence, or on which duty has been paid, or which are exempt from duty under this Act ;
- (c) regulate the issue of cigarettes out of any manufactory ;
- (d) impose on the owners of manufactories and on persons engaged in the sale of cigarettes the duty of furnishing information, keeping records and making returns, and prescribe the nature of such information and the form of such records and returns, the particulars to be contained therein, and the manner in which they shall be verified ;
- (e) provide for the issuing of licences, the form and the conditions of licences, and the fees to be charged therefor ;
- (f) provide for the detention of cigarettes for the purpose of exacting the duty, the confiscation, otherwise than under section 13, of articles in respect of which breaches of the Act or rules have been committed, and the disposal of articles so detained or confiscated ;
- (g) authorize and regulate the inspection or search of any place or conveyance used for the manufacture, storage or carriage of cigarettes; and

<sup>1</sup> Substituted by Act LI, 1954.

(h) authorize and regulate the composition of offences against, or liabilities incurred under, the Act and rules, including composite payments in lieu of duty.

(3) In making any rule under this section the President of the Union may provide that a breach of the rule shall, where no other penalty is provided by this Act, be punishable with imprisonment for any term not exceeding six months, or with fine not exceeding one thousand kyats, or with both.

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