

[BURMA ACT NO. XLIII OF 1946.]

WHEREAS it is expedient to amend the provisions of the Burma Finance Act, 1946 (No. XL of 1946), in respect of the tax levied on bets made with book-makers ;

AND WHEREAS by Proclamation, dated the tenth day of December, 1942, the Governor of Burma has assumed to himself all powers vested by or made under the Government of Burma Act, 1935, in the Legislature or in either Chamber thereof ;

NOW, THEREFORE, in exercise of the said powers, it is hereby enacted by the Governor of Burma as follows :—

1. (1) *Short title and commencement.*—This Act may be called the Burma Finance (Amendment) Act, 1946.

(2) It shall come into force at once.

2. For sub-section (2) of section 11 of the Burma Finance Act, 1946 (No. XL of 1946), the following *shall be substituted*, namely :—

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