



REPORT

ON THE

Administration of the Excise Department in Burma

During the Year ended the 31st March 1927



Rangoon
Superintendent, Government Printing and Stationery, Burma
1928

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RESOLUTION

ON THE

Report on the Excise Administration in Burma

FOR THE YEAR ENDED THE 31ST MARCH 1927.

Extract from the Proceedings of the Government of Burma (Ministry of Forests),
No. 270-X27, dated the 18th December 1927.

READ—

The Report by the Excise Commissioner, Burma, on the Administration of the
Excise Department in Burma during the year ended the 31st March
1927.

RESOLVED THAT—

The Report be published.

By order.

J. CLAGUE,

*Secretary to the Government of Burma,
Education Department.*

REPORT
ON THE
Administration of the Excise Department
in Burma
DURING THE YEAR ENDED THE 31ST MARCH 1927.

CHAPTER I.

INTRODUCTORY.

1. There was no important development in the Excise Administration of Burma during the year.
Principal Features.

The proposal to open a Central *Hlawzaye* Brewery in Rangoon, which had been sanctioned during the previous year, was not put into effect owing to the lack of response to a call for tenders. Under the proposed scheme, the licensee would be obliged to erect his own premises, and it would seem as if the Chinese traders, who alone are in a position to undertake such a business, are unwilling to sink the capital required, although adequate returns are offered, and prefer, not perhaps unnaturally, the higher profits offered by the old system. For the year 1928-29 therefore it was decided to impose a duty on *hlawzaye* in Rangoon, and with a view to giving the experiment a fair trial, all the Rangoon shops were given to one licensee. It remains to be seen whether this system will prove a success; and whether it will be possible to start the Central Brewery next year. In connection with the retail vend of *hlawzaye*, the report of the Special Committee appointed to enquire into the results of the one-bottle system in the Prome and Tharrawaddy Districts was considered by Government during the year. The Committee had recommended that the system should be abolished, but, after careful consideration, the Local Government decided that the experiment should be further continued in other districts, with a view to giving it a more thorough trial.

The Myaungmya experiment, of issuing opium for prophylactic purposes to Burman consumers who are medically certified as addicted to the drug, continued to prove a success, and it was decided that the experiment should be permanently adopted. The extension of the

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scheme to the Kyaukpyu District was also decided on, and its further extension to other unhealthy districts, where there is a considerable Burman population at present driven to obtain opium from illicit sources at a very high cost, was under contemplation.

The prevalence of cheap illicit opium on the Chinese frontiers made it necessary to take steps to strengthen the preventive force in the frontier districts ; and, in particular, attention was given to a request from the Assam Government for co-operation in intercepting the supplies which pass from China through northern Burma districts into Assam. These matters are being taken up vigorously.

The following table gives a summary of the financial results of the year's working, intended to facilitate comparison with a similar table which was reproduced in the foreword to last year's report. In order to enable the excise receipts to be comprised within one financial year, it was decided that excise licenses should in future run from the 1st of July to 30th June each year. Licenses for the year under review were accordingly sold for fourteen months, from the 1st of May 1926 to the 30th of June 1927, with the result that certain license fees were swollen by the addition of two months to the license period. Allowance has been made for this abnormal factor in column 3 of the table.

	1925-26.	1926-27.	1926-27, excluding deductions due to licenses being sold for four- teen months.	Increase, excluding deductions in previous column.	Decrease, excluding deductions in previous column.
A.—Receipts—	Rs.	Rs.	Rs.	Rs.	Rs.
Country spirits ...	13,62,686	14,18,192	13,20,547	...	42,139
Country fermented liquors.	49,96,881	63,18,538	54,15,850	4,19,009	...
Malt liquors ...	1,06,112	10,1,784	99,038	...	7,074
Wines and spirits (foreign)	10,01,981	11,28,343	10,01,906	...	75
Total Liquors ...	74,67,660	89,66,857	78,37,381	4,19,009	49,238
Opium ...	(a) 35,72,327	(a) 33,75,723	...	Increase.	Decrease.
Hemp drugs ...	110	90	...	...	1,96,604
Cocaine drugs ...	62	61	...	...	20
Fines and Forfeitures ...	2,02,089	3,62,240	...	1,60,151	1
Miscellaneous ...	(b) 9,765	(c) 5,681	...	...	...
GRAND TOTAL ...	1,12,52,013	1,27,10,652	1,15,81,176	5,79,160	2,49,997
B.—Expenditure -	(d) 18,03,149	(d) 17,84,627	...	...	18,522

(a) Excludes cost price of opium.

(b) Excludes recovery of arrears from the Government of India.

(c) Excludes establishment charges payable by the Government of India.

(d) The figures exclude the cost price of opium.

IN BURMA DURING THE YEAR ENDED THE 31ST MARCH 1927. 3

It will be seen that, with the exception of country fermented liquors and fines and forfeitures, all items of revenue show a decline. It is difficult to say why country fermented liquors should show such an unusually striking recovery from the decline of the previous year. The explanation usually offered by district officers is competition between rival Chinese traders. The increase under fines and forfeitures is explained below. The decrease in expenditure is almost entirely due to reduced rewards consequent on smaller seizures.

It was decided during the year that confiscated opium should be sent from all districts to Rangoon, where it is carefully classified by a Committee and thereafter destroyed or sold, as its condition justifies. In consequence of this measure considerable stocks of confiscated opium were disposed of to licensees in frontier districts, where it displaced excise opium. Receipts from this source are shown under fines and forfeitures.

2. The form of this report remains the same, the innovations which were mentioned in last year's report having been retained. Last year, difficulty was experienced in comparing the figures with those of previous years by reason of changes introduced into the accounts. This year the difficulty has been further complicated by the fact that the period covered by auction sales held in April 1926 was one of fourteen months instead of the usual twelve with the object stated in paragraph 1 above. Thus, for the year under review, licenses auctioned in April 1926 did not expire until the end of June 1927. Thereafter, licenses will take annual effect from 1st July. In the succeeding paragraphs where comparison has been made between receipts affected by this extended period, the proportionate figure for twelve months has also been inserted, in order to facilitate comparison.

Great inconvenience has been experienced at the end of each year in reconciling district with audit figures, because the provincial budget heads do not coincide with the sub-heads prescribed in Imperial Forms I and II. Steps are now being taken to assimilate these returns.

CHAPTER II.

SUMMARY OF EXCISE RECEIPTS AND CHARGES.

3. Omitting the amount credited to Excise on account of Salt establishment charges debitable to Central Revenues, and after deducting refunds, the gross receipts for the year amount to Rs. 1,32,92,245, an increase of Rs. 12,74,077 over the receipts for the previous year similarly calculated. But it must be borne in mind that this year's figure was swollen by the sale of licenses, mentioned in the previous paragraph, for fourteen months instead of twelve. If six-sevenths of these license fees are taken for purposes of comparison instead of the whole, the total excess of receipts of this year over the previous year is

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reduced by Rs. 11,29,476 which still, however, leaves a margin. Refunds amounted to Rs. 18,406 against Rs. 6,875 in the previous year, the bulk of the increase being attributable to the Mandalay District where licenses were re-auctioned and the deposits made on the original sale refunded. There was a decrease in opium receipts from Rs. 43,35,075 to Rs. 39,57,516, due partly to reduced issues : but a considerable quantity of confiscated opium was sold, notably to shops on the frontier, the credit for which goes, as stated above, to the head "Fines and Forfeitures." Deducting the extra receipts arising from fourteen months' license fees, there was an increase of receipts from fermented liquors, notably *hlawzaye*, and commercial spirits ; and a decrease in receipts from country spirits, malt liquor and wines and spirits. Fines and forfeitures rose from Rs. 2,02,089 to Rs. 3,62,240. Excluding Salt Establishment charges paid from Central Revenues, miscellaneous receipts fell from Rs. 9,765 to Rs. 5,681. Receipts of the previous year under this head had been unduly enhanced by arrears of such establishment charges.

4. The total expenditure of the year amounted to Rs. 23,66,420 or Rs. 7,96,353 less than in the previous year, with which it may be equitably compared. Deducting the cost of opium supplied to the department, the total charges were Rs. 17,84,627, which is Rs. 18,522 less than the expenditure of the previous year calculated on the same basis, and less than half a lakh greater than the figure for 1924-25. For the large decrease in gross expenditure, compared with the previous year, the item "Cost of Opium" almost entirely accounts. In the preceding year, the cost of opium had been exceptionally high, as it included the value of stocks in Burma treasuries on the 1st April 1925 and the value of those consignments of opium for 1926-27, which left Ghazipur before the end of 31st March 1926, as stated in the last year's report. The expenditure on salaries and establishment was smaller by Rs. 20,931 which was, however, partly compensated by an increase in allowances. Contingencies and miscellaneous charges rose slightly, but the amount paid in rewards was less by Rs. 5,190, due to smaller seizures ; and expenditure on construction and repairs of buildings was less by Rs. 10,338. Broadly speaking, therefore, the actual running cost of the Department was slightly less than in the previous year.

5. No difficulty was experienced in the collection of revenue. Damage by cyclone in the Buthidaung and Maungdaw Subdivisions of the Akyab District in May 1926 led to remissions amounting to Rs. 1,700 ; and a flood at Thônzè in the Tharrawaddy District was responsible for a remission of Rs. 235. Remissions were also made in the Hanthawaddy District on account of a fire. In Henzada, 4 shops were closed down under section 29 of the Excise Act, resulting in a refund of Rs. 487 to the licensees.

CHAPTER III.

OPIUM.

6. The cost of opium issued from treasuries, calculated at the rate, Rs. 28-3-0 per seer, charged by the Government of India, amounted to Rs. 6,46,001. Deducting this from the total receipts for opium, the resultant revenue for the year was Rs. 33,11,515, or Rs. 2,60,812 less than in the preceding year. On the other hand, receipts from "Fines and Forfeitures," of which the sale proceeds of confiscated opium formed the bulk, rose by Rs. 1,60,151. There was therefore a further decline in opium revenue of approximately a lakh, compared with the previous year. Neglecting receipts from the sale of confiscated opium, the opium revenue was seven and a half lakhs less than in 1912-13. Receipts from opium declined in almost every district, mainly due to restricted issues consequent on the closing of the smokers' registers. In Rangoon, receipts fell by Rs. 64,906 in spite of the wholesale price being raised by nearly Rs. 10 per seer. In Bassein, the decrease was Rs. 32,313, corresponding to a reduction of 340 in the number of consumers. There was an increase in receipts in the Sandoway, Hanthawaddy, Tavoy and Mergui Districts, due to raising the wholesale prices.

7. The total quantity of opium issued to the opium shops decreased by 14 *per cent.* from 28,469 to 25,059 seers. With the exception of the Hanthawaddy and Lower Chindwin Districts, which reported a slight increase of 32 and 5 seers respectively, all districts showed a reduced consumption. In Rangoon

Consumption of Licit
Opium.
Form IV, columns 15
and 16.

Town issues fell by 494 seers, although the consumers' daily rates have not been changed in recent years; it may be noted that the Rangoon smokers' register, which contained 2,032 names when it was finally closed in July 1924, carried only 1,441 names at the end of the year under review. In the Bassein, Ma-ubin, Henzada and Myaingmya Districts, a campaign against malpractices by Chinese contributed to a decrease amounting in all four districts to nearly 1,000 seers. As in previous years, the sales in Bhamo and Myitkyina were restricted by the facility with which cheap foreign opium can be obtained from over the Chinese border. In the Myitkyina District a decrease of 161 seers or nearly 30 *per cent.* is attributed to this cause. The reduction of issues in Mandalay Town was partly due to irregularities by the Resident Excise Officer.

8. Taking the 1921 census figures, without any allowance for increase in population, the yearly incidence of consumption per 100 of the population was 0'21 of a seer against 0'25 in the previous year. The incidence in Lower Burma was 0'31 a seer and in Upper Burma '07, the latter figure being that estimated by the League

Incidence of Consump-
tion.
Form V.

of Nations as the requirement of a normal population for medicinal purposes. The figures for the Magwe, Pakôkku, Myingyan, Bhamo and Lower Chindwin Districts were either equal to or less than this normal requirement. The district figures do not show any great variation from those of the previous year. The average consumption in Rangoon Town fell from 0'83 to 0'69 of a seer, while Mergui retained its previous year's record of the highest consumption in Burma, with 1'33 seers per 100 of the population.

Some interesting results are obtained from district figures showing the incidence of consumption by races, namely Burmese, Chinese and Indians. The average Chinese consumption per hundred of the population reached the high figure of 19'35 seers per annum, Indians coming next with '51 of a seer, and Burmans with '019 of a seer. The highest district average for Burmans was Myaungnya, consequent on the experiment of issuing opium for prophylactic medicinal purposes; in that district the incidence was '18 of a seer per 100 of the population. The average for Lower Burma was '032 and for Upper Burma '0007 of a seer. The average consumption per head for the four Divisions of Lower Burma showed no marked variation, the highest being in the Tenasserim Division which contains Tavoy and Mergui, where, as stated in last year's Report, illicit opium is scarcer than in the rest of Burma. In these two districts consumption by Burmans is practically negligible, but the high incidence arises from the presence of a large Chinese population engaged in the mining industry.

9. Daily allowances are subject to frequent revision by the Superintendent, in accordance with the need and the means of the consumer, but the averages remain much the same from year to year and from district to district. The following limits embrace the allowances of the bulk of consumers :—

Chinese	...	...	1/8 to 1/2 tola.
Burmese	...	...	1/16 to 1/4 tola.
Indians	...	...	1/32 to 1/8 tola.

These are practically the same as the figures of last year. It may be approximately stated, that the Chinese consumer, who is almost always a smoker, gets an average daily allowance of one-fourth tola, and the Indian or Burman, who is generally an eater, gets an average daily allowance of one-eighth of a tola. In Rangoon Town, 47 *per cent.* of the Chinese, who form the bulk of the consumers, were receiving a daily allowance of a quarter of a tola, and this figure is roughly true for other districts.

10. It was not to be expected that seizures of contraband opium could be maintained at the abnormally high level of 1925-26, when they amounted to over six and one-third lakhs of tolas. The actual seizures during the year under review amounted to 379,808 tolas, which is

Contraband Opium.
Form VIII.

considerably above the amount, 274,872 tolas, seized in 1924-25, which then constituted a record for the Province. In Rangoon Town, which usually contributes the bulk of contraband opium, seizures fell from 4,28,949 in the previous year to 1,04,760 tolas. There was a marked increase in the amount captured in the Insein District due to one very large seizure of which mention is made later. The prevalence of cheap opium on the frontier led to an increase in the amount seized in the Bhamo and Katha Districts. Seizures in Bhamo rose from 44,963 tolas to 60,986 tolas, and in Katha they were almost doubled. The number of persons arrested for opium offences showed a slight increase from 3,118 to 3,316. The Senior Superintendent of Rangoon considers that smuggling of Indian as well as of Shan opium has appreciably declined owing to the exceptionally large seizures of the two previous years, and to the increased severity with which action was taken against smugglers in the Delta Districts. He adds : " For several short periods, Shan as well as Indian opium was unobtainable by wholesale dealers from the district. As Rangoon exports only its surplus, this did not seriously affect the Rangoon consumers or Rangoon prices and did not prevent a decline in shop sales arising out of non-recruitment of smokers." It is difficult to say what effect seizures have had in the past on the volume of smuggling ; but it may be taken as fairly certain that if the contraband seized is of such magnitude as to affect the supply, the demand being constant, retail prices are bound to rise. In Rangoon, as the Superintendent remarks, they remained steady. In the districts which are particularly reliant on Rangoon for their supplies, namely Prome, Bassein, Henzada and Insein, prices were either stationary or the rise was hardly appreciable. In the Insein District, the retail price, Rs. 9 to Rs. 12 for a three-tola packet, was the same as that reported in the previous year. There is, in fact, little variation from last year's prices in most parts of the Province, and it seems fair to deduce from that that seizures, though heavy, have not been sufficient to affect the market. The price of the commodity on the China Frontier is so low that it seems probable that the main item of the smugglers' expenditure is not the cost price of contraband but the cost of bringing it into Burma and conveying it down country. The facility with which opium may be obtained in the Frontier Districts was visible from the prices prevailing in these districts. In Bhamo, one rupee would purchase $2\frac{1}{2}$ tolas, in Myitkyina 2 tolas and in Katha 1 tola. In Mandalay, where, in spite of the seizure of 35,648 tolas more than in the previous year, the traffic was reported to be enormous, wholesale prices ranged between Rs. 71 and Rs. 74 for 80 tolas. When it is reflected that a seer of opium bought at Bhamo for Rs. 30 to Rs. 35 is worth Rs. 150 in Rangoon, the profits in the trade become apparent, even allowing for the private or official outsiders who take their toll of the wholesale smuggler before he makes his sales to the retail agent.

The predominance of sea-borne Indian opium over railway and river-borne Shan (Yünnanese) opium was less marked in this than in the previous year, the proportions being, to judge from seizures in Rangoon, approximately 7 to 6. Although the price of smuggled Indian opium is generally Rs. 50 a seer higher than that of Shan opium, yet the greater profits obtained from Shan opium have led to an increase in that trade.

The absence of any further seizures of prepared Chinese opium indicates that the large amount seized in the previous year in Rangoon was, as had been surmised, overcarried from the Straits Settlements. The biggest seizures of the year included one made in the Southern Shan States where 8,086 tolas of Shan opium were caught attempting to enter Taunggyi by cart. A seizure of approximately 12,480 tolas was made in the Insein District on the discovery, in a garden belonging to a well-known smuggler, of an opium *cache* which was not unearthed until a great deal of the compound had been dug up. The Deputy Commissioner, Akyab, reports that the post-office was not used to the same extent as in the previous year as a means for conveying contraband, probably due to the arrest and conviction of a notorious Calcutta smuggler who had specialised in this form of evasion. In view of the facility with which cheap opium is procurable on the confines of the Province, and of the impossibility of controlling the land frontiers save at an exorbitant cost, it seems certain that no mortal grip will be obtained on the opium smuggling trade unless means are discovered of exercising a real control over the railways and waterways which form the smuggler's main lines of communication.

11. Reports from District Officers are fairly unanimous in holding that there has been no material increase or decrease in the taste for opium. The Deputy Commissioners of Akyab and Toungoo think that there may have been a slight increase in the number of Burman consumers, an opinion which the Deputy Commissioner, Magwe, shares in respect of the Taungdwingyi Subdivision. In the Myaungmya District, as in the Kyaukpadaung District last year, the total number of registered consumers, including those to whom opium is issued for medicinal purposes, amounted roughly to the figures of earlier years before the smokers' register was closed. On the whole, therefore, it may be taken that the taste for opium is stationary, in spite of the practice, reported from Yamethin and Henzada Districts, of certain Chinese dealers who are prepared to give free smokes to young Burmans in order to let them acquire a taste for the drug which will thereafter be supplied from the Chinamen's illicit stocks, to his considerable profit. In nearly all districts, addiction to opium among Burmans is regarded mainly as a result of an appreciation of its qualities for medicinal purposes in neighbourhoods where the climate is such as to call for a prophylactic against fever, or where the work of the labourer is so arduous as to commend opium as a restorative. All officers agree in holding that neither morphia nor cocaine is displacing opium in Burma.

Increase or Decrease
in Taste for Opium.

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12. There was a general raising of the wholesale prices, with a corresponding rise in retail rates, except on the northern frontier where competition with illicit Chinese opium necessitated a reduction in both retail and wholesale prices. Wholesale prices ranged from Rs. 28 per seer in the Myitkyina District to Rs. 177 in the Amherst District. In Lower Burma the rise was general, but in Upper Burma, with the exception of the frontier districts, prices remained stationary, round about Rs. 160 per seer. The rates fixed were generally suitable, but it is doubtful whether it will not be necessary later to reduce still further the prices charged in the frontier districts. As stated in last year's Report, wholesale rates depend on retail prices and on estimated sales, being fixed so as to give the licensee a reasonable profit.

13. In Lower Burma retail prices were raised from Rs. 2-2-0 per tola to Rs. 2-4-0 per tola in all districts except Tharrawaddy, where the rise was by one anna from Rs. 2-3-0. The rate was stationary in Magwe and Myingyan Districts at Rs. 2-2-0 per tola, and in the Bhamo and Myitkyina Districts at Rs. 1-11-0 and Re. 1, respectively. In the Myitkyina District a reduced price of Re. 0-10-9 per tola was offered to Kachins, who showed, however, no inclination to take advantage of the offer, preferring the more easily accessible smuggled opium. Retail prices in the Katha District varied from Rs. 1-4-0 to Rs. 1-11-0 per tola ; in the Upper Chindwin District from Rs. 1-9-0 to Rs. 1-14-0 per tola. In the Bhamo, Myitkyina, Katha and Upper Chindwin Districts rates were regarded as still high, in view of the competition of local smugglers ; but it is possible that a further lowering of the rate may merely lead to a corresponding drop in the price of illicit opium. In Lower Burma rates were found generally suitable, and well below the price of illicit opium.

14. The number of shops remained stationary at 122. In the Tavoy and Mergui Districts, where shops number one and five respectively, the needs of mining encampments were met by special licenses ; and similarly, in the Magwe District where there was one shop, special licenses were issued to meet the needs of trans-riverine consumers. It appears probable that the Kawa shop in the Pegu District and the Chaungzôn shop in the Amherst District, where sales are steadily diminishing, will shortly have to be closed down. The Deputy Commissioner, Kyaukpyu, reports that it may be necessary later to open a shop for the supply of consumers in the An Township. It may be noted that since the close of the period under report, the Kyaukpyu District has been included in the areas under experimental supply of opium, for medicinal purposes, to Burmans.

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15. The total number of special licenses for the vend of opium, morphia and cocaine fell by 37 from 279 to 242. In the Kyaukpyu District the number of Doctors' Licenses (Special Form VIII) was reported excessive, and a reduction by 6 to 22 was effected, one license being cancelled for breach of conditions ; a similar reduction by four licenses were made in the Akyab District, and one such license was cancelled for abuse in the Sandoway District. An employer of labourers was fined Rs. 100 in the Tavoy District for breach of condition of license (Opium Form F-1) in not reporting the death of a consuming employee. Generally speaking, the privilege allowed to special licensees was rarely abused.

16. The net profits earned by the 122 licensees fell by Rs. 10,642 to Rs. 1,19,267, giving an average profit of Rs. 978 per licensee. These profits were less than in the previous year, in spite of the fact that establishment and contingent charges of the shops were reduced by nearly Rs. 4,000. The value of opium sold fell by nearly two lakhs of rupees. The profits now offered are quite sufficient to attract suitable candidates, provided that not too much is expected in the way of detection or collection of information by the licensee. The policy of giving preference in the distribution of licenses to Government pensioners and the widows of Government servants was continued, and may possibly be in part responsible for the decrease in recent years in the amount of assistance given to detective staff by shop licensees. Exception must be made, however, of the Akyab, Pegu, Hanthawaddy, Insein, Prome, and Toungoo Districts, where licensees were reported to have given considerable assistance. In Pyinmana, in particular, the licensee, not a pensioner, was responsible for a large seizure of opium. No dishonesty was reported among the licensees. Shortages in the weight of Excise opium issued to licensees in Mandalay and in Rangoon, necessitated in the former case a refund of Rs. 250 to the licensee, and led in the latter case to an estimated diminution by Rs. 600 of the profits of the four shops. In the Magwe, Mandalay, Bhamo and Katha Districts there was a marked decrease in the amounts of opium sold, due in the case of last three shops to increased competition by illicit opium, as mentioned in the preceding paragraphs.

17. It was pointed out in last year's Report that the distinction between smuggling cases and possession cases in the statistics is of little value, in that a charge of illicit possession carries equal penalties and is easier to prove than one of smuggling. In spite of the considerable drop in seizures of contraband, the number of persons arrested for offences under the Opium Act rose from 3,118 to 3,316, and the

number convicted from 2,434 to 2,673. The percentage of convictions to arrests also rose from 78 to 80·6. The opium seized in Rangoon was less than a third of the amount seized there in the previous year, and the number of persons convicted fell again from 212 to 139, the reason stated being that there are still fewer convictions in connection with opium dens. Noticeable activity, resulting in increased arrests and convictions, occurred in the Myaungmya, Insein, Mandalay, Tavoy and Upper Chindwin Districts, but they were fewer in Minbu, Magwe and Meiktila. As might be expected, there was considerable increase in arrests and seizures in the Myitkyina District, where possession of opium was made a charge against 269 persons, of whom 252 were convicted. In the Katha District also, the number of persons convicted for possession rose from 153 to 194. Sixty-four persons were convicted, against 55 of the previous year, for illicit sale of opium, while 57, against 52, were convicted of smuggling. Of the last category, 35 convictions were obtained in Rangoon, against 14 in the previous year. The number of arrests and convictions has not increased proportionately with the increase in seizures since the year 1912-13.

18. Secret Service Money was expended in ten districts, to a total of Rs. 2,093, excluding sums which were recovered from rewards. Expenditure was highest in Mandalay and Rangoon. Reports indicate that where the Secret Service Fund was employed the result was advantageous. Several district officers complained that the sums allotted to them were insufficient. The Deputy Commissioner, Akyab, reports that owing to the smallness of his Secret Service Fund, it was necessary to make application to opium licensees for temporary advances, to be used as "show money" in working up sale cases. This system is undesirable and should be abolished. A more subtle expedient was adopted in another district, where, with the co-operation of the Police, some forged currency notes were obtained on loan for the purpose of inducing a smuggler to sell. This method too has its obvious risks. On the whole, Secret Service Money was sparsely used, but when used, gave a good return.

CHAPTER IV.

ALCOHOLIC LIQUOR—FOREIGN LIQUOR.

19. The total volume of imported liquors increased by 17 *per cent.* compared with the previous year. Amongst Imported Liquors, spirits, which rose by 4 *per cent.* the greatest increase was again in imported brandy, mainly from France, which aggregated 73,105 gallons, of the value of 8·65 lakhs of rupees. Imports of whisky increased by 6 *per cent.* and its value by Rs. 1·25 lakhs ; and gin imports rose by 19 *per cent.* The United

Kingdom supplied the bulk of these two forms of spirit. There was a slight decrease in the amount of imported rum, which chiefly came from Java. The total imports of spirits were 236,052 gallons, which is drawing near the 263,933 gallons imported before the war in 1912-13. Imports of beers rose by 21 *per cent.* to 714,363 gallons which is, however, half a million gallons below the pre-war imports ; though nearly a quarter of a million gallons were imported in excess of the figure for 1922-23. There was an increase in imports of denatured spirits and wines, particularly the former. The Netherlands which supplied no rectified spirit in the previous year, sent 4,000 gallons in the year under report.

20. The total amount of beer issued from the Mandalay Brewery was 170,125 gallons, a decrease of over 11,000 gallons. The amount issued to the Brewery Agencies also showed a slight decrease. The duty realised fell from Rs. '87 lakh to Rs. '83 lakh. Mandalay beer is not as popular as it might be. Enquiries in Rangoon elicited the opinion that in sparkle, in suavity, and in the size of its bottles, it does not compare well with foreign imported beers. From the point of view of provincial revenues and of local industry, the fact is regrettable. The foreign liquor shop licensee makes a much higher profit on his sales of imported beer, and is not disposed to push the local product.

21. The total issues of foreign spirit manufactured in Burma again rose from 22,709 to 27,684 London proof gallons. The tariff rate of duty was lowered early in the year from Rs. 21-14-0 to Rs. 17-8-0 a gallon. The total revenue from this foreign spirit was Rs. 2'43 lakhs, against Rs 2'08 lakhs in the previous year. Of the total issues full duty was paid on 10,788 London proof gallons, against 6,786 in the previous year, and 13,207 in the year 1912-13. The bulk of the increased output came from the Phoenix Distillery, Amherst, whose issues were more than doubled, amounting to 6,843 London proof gallons. There was an increase of nearly 300 gallons in the rectified spirit issued to a firm of manufacturing chemists in Rangoon, at a special duty rate of Rs. 5 per London proof gallon, for the manufacture of medicinal preparations, the issue for the year being 1,624 gallons. Issues of rum at privileged rates for troops and Military police decreased slightly to 13,087 London proof gallons.

22. There was a further decrease in the number of wholesale licenses, the total being 84, against 97 in the previous year, and 60 in 1912-13. The reduction took place mainly in Rangoon and Mandalay, where the licenses numbered 43 and 9, against 47 and 15 in the preceding year. Generally speaking, the reduced number met all requirements.

IN BURMA DURING THE YEAR ENDED THE 31ST MARCH 1927. 13

23. In 1912-13 as many as 212 public house licenses were issued ; in the year under review they numbered 173, or three more than in the previous year. The number of beer shops remained the same at 35, and there was an increase of two public houses and one off-license. With the exception of Sagaing, where no shop is said to be necessary now, most districts report that the shops are not excessive ; and some that they are hardly adequate. Sagaing alone reported a case of breach of conditions.

Public House Licenses.
Form III, columns 20 to 22.

24. The number of special licenses for the retail of foreign liquor rose from 317 to 417, the increase comprising 90 more temporary bar licenses for entertainments, and 10 more hotel and restaurant licenses. Only one minor breach was reported, a sale to a Burman Buddhist in Mandalay.

Special Retail Licenses.
Form III, columns 23 to 26.

25. No denatured spirit was issued from Burma distilleries, the whole consumption was therefore imported, mainly from Java. The usual procedure is for the spirit to be denatured in Rangoon before issue from bond. The amount so denatured during the year was 54,076 gallons, against 57,371 in the preceding year. The main use for this spirit is in the manufacture of varnishes and furniture polish, local preparations of which have ousted imported varieties. There was no reason to believe that denatured spirit has been, or can be, rendered potable to any ordinary palate. The experiment of charging a license fee of Rs. 25 for the vend of denatured spirit in Rangoon made no appreciable difference to the demand for licenses, and was therefore adopted permanently. The number of such licenses issued in the Province fell from 202 to 190.

Denatured Spirit.
Form III, column 28, and Form X, Part I (a), column 8.

26. The number of licenses issued for the vend of rectified spirit and medicated wines remained stationary at 92. No abuse in connection with these licenses was reported, but in the Myaungmya District three medical practitioners were prosecuted for selling medicated wines without a license.

Rectified Spirit and Medicated Wines.
Form III, column 27, and Form X, Part I (a), columns 7 and 8.

The system under which rectified spirit is supplied from the Moulmein Distillery to Messrs. E. M. de Souza & Co., Rangoon, for the manufacture of medical tinctures and other preparations, at a privileged rate of duty of Rs. 5 per London proof gallon was continued during the year, but the procedure was simplified so as to enable them to pay duty on spirit as received at their Bonded Warehouse, instead of on the amount of spirit contained in the finished preparations. This procedure, which was introduced in February 1927, appears to be working satisfactorily, and involves less trouble both for the firm and for the officers.

responsible for the collection of duty and supervision of the Warehouse. The amount of London proof spirit issued to the firm during the year was 1,624 gallons. Rectified spirit was issued free to the Chief Ordnance Officer, Rangoon Arsenal, to the extent of 28.5 gallons, and to the Principal, Judson College, for instructional purposes. It is remarkable that the rectified spirit used in hospitals in Burma is imported, and enquiry is being instituted into the possibility of encouraging the use of locally made spirit.

27. It must be borne in mind that licenses were sold for fourteen months, for reasons explained above, and that therefore for purposes of comparison with the figures of the previous year six-sevenths of the receipts must be taken. The total license fees for the sale of foreign liquor amounted to Rs. 8,85,060 which on a basis of six-sevenths represents Rs. 7,58,623 against Rs. 8,00,657 obtained in the previous year. License fees for the sale of beer fell from Rs. 19,423 to Rs. 19,218 which, on the reduced proportion, shows a further decrease. Licenses for the sale of medicated wines and commercial spirits realised Rs. 17,826, which even allowing for the fourteen months period, represents an increase of nearly 50 per cent. over the receipts of the previous year, which were Rs. 10,282. In Rangoon, prices obtained for the retail sale of foreign liquors (Form F.L. 13) fell by nearly Rs. 60,000 from the figure obtained in 1925-26. There was a considerable increase in Rangoon in the license fees obtained from the sale of commercial spirits and medicated wines.

Country Spirit.

28. The contract distillery system was not further extended during the year, and continued to serve 21 districts. The number of shops fell by one to 196, two new shops being opened at Akyab and other shops being closed down in Pegu, where it was found that country spirit is not popular, and cannot compete with fermented liquors among the poorer classes. The total issues in London proof gallons rose from 108,766 to 113,472 gallons, with a rise in the duty from Rs. 7,21,579 to Rs. 7,34,415. The rates of duty were revised, where necessary; the highest being the revised rate of Rs. 14-1 in Rangoon, against the previous Rs. 13-12, and the lowest again in Mergui at 10 annas a gallon. The rates of duty were reported to be generally suitable. Retail prices varied from Re. 1 in Magwe and Myitkyina Districts to Rs. 2-8 in Rangoon per reputed quart.

Country spirits are a popular drink with all but with the very poorest classes, who show a preference for country fermented liquor, probably on account of its higher alcoholic content in proportion to its price. The spirit is not generally diluted, and is taken for the most part in the

evening, after the day's work. In the rainy season and in the colder parts of the Province it is said to be drunk occasionally in the morning.

There is no reason to hold that country spirits bear any peculiar relation to crime. Reports generally indicate that this liquor, being fairly expensive, is drunk in greater moderation, and therefore conduces less to crime. Extensive illicit distillation in the Amherst, Tavoy, Mergui, Magwe and Bhamo Districts indicated that the number of shops was not sufficient to meet the demand. The difficulty is mainly one of communications. Where communications are good illicit spirit does not compete widely with licit ; but in the districts where ways are foul, shops cannot meet the local demand and illicit distillation ensues. Seizures of illicit spirits occurred in all districts, but were very small in the Sandoway, Prome, Salween and Upper Chindwin Districts. The total amount seized was 2,182 gallons, or 181 gallons less than in the previous year. There was a falling off in seizures in the Mandalay District.

The secret ingredient experiment was continued, and although its results were somewhat inconclusive its existence was reported to have a good moral effect on licensees.

29. The number of licenses for the sale of contract distillery spirit, namely 196, represented 171 shops for each 100,000 of the population, which is practically the same as in the previous year. License fees in the aggregate increased to Rs. 6,73,218, and if a reduction is made on account of their having been sold for fourteen months, the resultant figure is Rs. 5,77,044, against Rs. 6,23,597 in the previous year. Decreases occurred in Akyab, Rangoon, Bassein and Bhamo ; and also in the Katha District, said to be due to combination amongst the purchasers, and in the Pegu District, where, as stated in a previous paragraph, country spirit is not a popular drink. There was an increase in fees, reckoning them at six-sevenths of the receipts, in the Sandoway, Myaungmya, Amherst and Toungoo Districts. In the last named, the increase was considerable, being due to rivalry between Chinese factions. With the exception of the Amherst District, where the tender system was continued and promised favourable results, the auction system was in force for all shops, which were generally reported to be sufficient in number.

30. The number of outstills remained at four, namely two in the Salween and one each in the Amherst and Insein Districts. Lack of adequate communications prevented the absorption of these outstills into the contract distillery system. The receipts fell from Rs. 14,750 to Rs. 10,300 in spite of their being payable for fourteen instead of twelve months. In the Amherst District alone were fees higher than in the previous year.

Country Fermented Liquor—Tari.

31. The *tari* tree tax system no longer exists in Burma and the Local Government decided during the year of report that it should not be re-introduced.

Tari Tree Tax.
Form I.

32. The number of shops for the retail vend of *tari* fell from 498 to 494, there being 5 less shops in Lower Burma and 1 more in Upper Burma, compared with the previous year. The license fees showed a remarkable increase, almost entirely confined to Upper Burma. The total receipts for the period of fourteen months were Rs. 14,33,808, or Rs. 12'29 lakhs for twelve months against Rs. 11'73 lakhs for the previous year. The actual receipts from licenses in Upper Burma rose from Rs. 4'08 lakhs to Rs. 6'66 lakhs, the increase occurring in all except the Meiktila, Upper and Lower Chindwin Districts. There was a very considerable increase in the Minbu, Magwe and Kyauksè Districts. In the Mandalay District an attempted combination among buyers to keep down prices was frustrated by a re-sale of licenses. *Tari* is a hot-weather drink, and as the two additional months for which licenses were sold were May and June, the license period included practically two hot weathers, which accounts for the very high receipts. The drink continued to be popular, and was not in most districts held to be the cause of serious crime, though petty quarrels naturally resulted from its excessive consumption. It was decided before the close of the year to re-open, in the following year, the *tari* shops in Amarapura, to which references have been made in previous Reports, with the object of securing greater control over consumption. As stated in last years' Reports, *tari* groves outside a five-mile radius from the nearest shop are exempted from the operations of the Excise Act in Upper Burma, and it follows therefore that there is a very considerable consumption of licit but unregulated *tari* in such areas. The amount of illicit *tari* seized during the year was 3,444 gallons, approximately the same amount as in the previous year.

Licenses and License
Fees.
Forms I and III.

Country Fermented Liquor other than Tari.

33. There was slight increase in the number of licenses for the vend of country fermented liquor other than *tari*, which goes by the local names of *hlawzaye*, or *seinye* or *kazawye*. The licenses numbered 319, there being

Licenses.
Form III.

4 more licenses issued this year in the Pegu District, to replace unpopular country spirit shops. Changes in other districts were insignificant. Prices, except in Rangoon, ranged round Rs. 2 for four quarts, and in view of its alcoholic strength, the drink is popular at this price. In Rangoon, competition between the rival sects of Chinese licensees prevailed again to keep the price down to approximately 10 annas for four quarts.

Samples of the liquor were sent from the districts to the Chemical Examiner, and were found to be unadulterated and of the required strength.

Illicit distillation by *hlawzaye* licensees was again detected and punished in the Ma-ubin District. In other districts, the chief abuse connected with *hlawzaye* is its illicit resale on unauthorised premises. In the districts it is not uncommon for purchasers to take the four quart bottles which they are allowed by law to buy from the shop, and to convey them to distant villages for resale at a profit. In Rangoon, the practice is for the illicit resale to be made in tea shops or in cooly barracks. In last year's Report it is stated that the prevalence of these illicit sales in Rangoon might merely mean that there were not sufficient shops to meet the demand and that there was a demand for *hlawzaye* from people who do not wish to visit *hlawzaye* shops. Further experience undoubtedly confirms this latter surmise. There is a great number of better class consumers whose fondness for *hlawzaye* will not induce them to visit the crowded and unfragrant shops where retail sales are permitted. In consequence there is a demand from this class of customer for the drink to be served in cleaner and more respectable surroundings, and that demand is now being met by illicit means. Further enquiry is being made into this matter.

The proposal to manufacture *hlawzaye* for Rangoon in a Central Brewery, and to issue shop licenses only for its retail sale, thereby removing one of the more obvious objections to the trade, namely, that it involves a nuisance to neighbours by reason of the smell attaching to its manufacture, failed to come to fruition, owing to the absence of tenders for the conduct of the brewery. The scheme, however, has not been abandoned, and the new arrangements made in Rangoon for the imposition of a duty in the year 1927-28 were regarded as only a temporary experiment.

The Committee appointed to examine into the question of prescribing a one-bottle system instead of the four bottles now permitted, reported during the year, but its recommendations that the one-bottle system, tried as an experiment in Prome and Tharrawaddy Districts, should be abandoned was not accepted by Government, which decided that a further trial should be made of the system. It was also decided to introduce a two-bottle system in the Insein and Hanthawaddy Districts during the coming year. A further proposal to apply a one-bottle limit to Rangoon was held in abeyance, owing to the change of system introduced into that area.

34. The total amount of license fees realised during the year was
 License Fees. Rs. 48'85 lakhs. Allowing for the fact that licenses
 Form I. were sold for fourteen instead of for twelve months,
 this total is still considerably above that of the
 previous year. Six-sevenths of the receipts amount to Rs. 41'87 lakhs,

which is much above the earlier figure, of Rs. 38'24 lakhs, and even above the high figure, Rs. 41'17 lakhs, reached in the year 1924-25. The greater part of this increase came from Lower Burma, where license fees amounted in all to Rs. 48'31 lakhs, against Rs. 0'54 lakhs from Upper Burma. Calculating the Lower Burma receipts on a twelve-month basis, they are still more than Rs. 3½ lakhs higher than those of 1925-26. Increases occurred in all districts of Lower Burma except Tavoy and Toungoo, and are generally attributed to keen competition between the Cantonese and Hakka Chinamen who specialise in this trade. It would appear, however, that there are large profits to be made in the trade, and that the rivalry springs as much from a desire to secure those profits as from any sectional feeling.

General.

35. Shops were reported to be sufficient and suitable in 19 districts. Vend Arrangements. In two districts they were reported to be in excess ; in Akyab, the number of *tari* shops on the outskirts of the town was reported excessive, while in Henzada, 12 shops were reported as closed down in the interests of crime. On the other hand, in ten districts the number of shops was stated to be insufficient. Illicit distillation on a considerable scale in the Hanthawaddy and Magwe Districts indicated a need for more country spirit shops. In the Ma-ubin District, illegal sales of foreign spirit were also reported to be difficult of control. The need for further *tari* shops was foreshadowed in the Pakôkku, Kyaukse, Yamèthin and Shwebo Districts. In Yamèthin, the extension of the Pyinmana-Taungdwingyi railway branch line, with its consequent increase of traffic, indicated the necessity for an increase in shops along this route. In the Upper Chindwin District, it would appear that foreign liquor licenses were in excess, and should be replaced by licit country fermented liquor, which is now being manufactured illicitly. A local preference in Pegu for fermented liquor over country spirit led to the conversion of 4 country spirit shops. The revised arrangements required to reduce these inequalities have either been made or are under consideration.

36. As in previous years the provisions of the Excise Rules regarding the location of shops were generally observed. The Excise Advisory Committees and local elders were consulted, and in many cases effect was given to objections raised by such local opinion.

37. No changes were made in the constitution of Excise Advisory Committees, which were regularly consulted before changes were made in the arrangements in respect of urban retail licenses. Similarly, in rural areas, local opinion was invited on all new proposals. Objections by the Excise Advisory Committees

were overruled in the Akyab, Hanthawaddy, Tavoy and Thayetmyo Districts. A proposal from the Mandalay District Council to abolish *tari* shops in the Amarpura Subdivision was negatived ; a fate shared by a proposal that all shops in the jurisdiction of the Thongwa Advisory Committee should be closed down. On the other hand, there were numerous instances in which objections raised by the Committees were accepted by the Collector. At Insein, the Advisory Committee continued to decline to offer advice. In Rangoon, the Excise Advisory Committee in November 1925 resumed its functions, and deputed certain of its members to accompany the Collector on an inspection of all proposed new premises and of certain old premises to which objection had been made in previous years. But this temporary *entente* broke down in October 1926, when the Advisory Committee asked to be relieved of its functions, the reasons alleged being failure of the Local Government to carry out its undertakings in respect of limiting the Collector's powers, and disregard by the Collector of the Committee's earlier recommendations. In Rangoon, therefore, the Committee has again ceased to function.

38. The incidence of consumption of contract distillery spirit was 0'99 of a gallon per 100 of the population against '96 in the previous year. In Lower Burma the figure rose from 1'28 to 1'35, and fell in Upper Burma from '47 to '45. As in the previous year, most officers report no change in the drinking habits of the people, though this opinion is not universal, some holding that there is a tendency for the habit to increase. The average Excise revenue per head of population again rose from Rs. 1'07 to Rs. 1'15, a fact which seems to indicate that at least the drinking habit is not on the decrease. The figure for 1924-25 was Re. 0'99, but it must be noted that these calculations are based on the census figure of 1921, since when the population has increased, so that the rise in revenue per head is really less than these figures indicate.

39. Arrests for offences in connection with alcoholic liquor rose from 6,734 to 6,904, and convictions from 5,539 to 5,624; the percentage therefore of convictions to arrests fell again from 82'3 to 81'5. The increase in the number of arrests applied to all offences except the illicit sale of *tari*, breach of conditions of the license, and illegal manufacture or possession of country fermented liquor. There was a remarkable increase in the number of persons arrested and convicted for the illicit possession of country spirit, in spite of the fact that seizures of country spirit were only 2,182 gallons against 2,363 gallons in the previous year. Arrests for illegal possession of *tari* also showed a considerable increase, in consonance with the increase in seizures from 3,248 gallons to 3,444

gallons. Greater activity in the Akyab, Rangoon, Toungoo and Myitkyina Districts was responsible for increased seizures of liquor there ; but in the Mandalay District the attention of the Excise staff was distracted by its efforts to cope with opium smugglers, and Excise seizures showed a falling off. There was no unusually striking seizure made in the course of the year. The Rangoon staff were particularly engaged in the suppression of the tea-shop trade in illicit *hlawzaye*, and of illicit stills on the outskirts of the town.

40. Convictions for drunkenness in urban areas numbered 1,513 ; figures for the preceding three years, namely, 1,668, 1,600 and 2,067, would seem to indicate that there is a tendency for drunkenness in towns and other urban areas to decrease. In Rangoon convictions fell slightly from 476 to 423 and in Pegu from 80 to 48 (still representing 25·57 per 10,000 of the population). There was a remarkable decrease in Mandalay, where convictions fell from 96 to 33, or from 6·45 to 2·22 per 10,000. The percentage for the total urban population was 11·13 per 10,000.

The number of criminal cases in which intoxicating liquor was reported to have been a cause of crime was reported by the Police to be 1,274 against 1,400 in the previous year ; and the number found true rose from 849 to 866. In this connection the Deputy Commissioner, Tharrawaddy, has remarked that out of 3,009 true cases reported by the Police, only 14 were attributed to liquor, and draws the conclusion that if these figures are correct, drink can have very little effect on crime in his district. The reputation of the Tharrawaddy District does not stand high either for sobriety or for law-abiding qualities, and it would seem that this reported figure, and possibly the figures for other districts, should be taken with caution. In Rangoon town, only 24 crimes were reported as due to drink against 94 in the previous year. Of the total number of crimes so reported 234 were said to be due to drink obtained from illicit sources, 122 to uncontrolled liquor (*tari* in areas outside the five-mile radius) and 509 to drink from licit sources. There was a considerable increase in the number of crimes reported due to illicit liquor, the previous year figures being only 173.

CHAPTER V.

INTOXICATING DRUGS.

41. Eighteen licenses were issued for the possession of hemp for the treatment of elephants. Seizures of illicit hemp fell from 546,839 tolas to 191,281 tolas, the reason for this decrease was the absence during the year under review of large seizures of hemp cultivation, such as in the previous year accounted for one haul of 32,000 tolas in the

Pegu District. Ganja is brought into the Province mainly from the Pegu Yomas and from Siam, a certain amount being brought by sea into Akyab from Chittagong and Bengal. Almost all the 20,306 tolas seized in Rangoon consisted of Shan ganja. This figure is much smaller than in the previous year, and the Superintendent of Excise attributes this fact to the destruction of cultivation in that year. It is reported that small amounts are cultivated in the Prome District in the form of garden plants. In spite of the smaller seizures in Rangoon, which were below the figure for the past four years, the prices remained stationary at between Rs. 50 and Rs. 80 per seer. An indication of the profits arising from this trade may be seen in the fact that in the Amherst District prices vary from Rs. 40 to Rs. 50 per viss; while in the Akyab District Rs. 5 a tola is not an uncommon price. The largest seizures during the year were made in the Meiktila District and amounted to 37,176 tolas. Offences connected with ganja numbered 578, against 596 in the previous year, convictions for cultivation falling from 19 to 6 and convictions for possession rising from 538 to 543.

The report of the Capitation and Thathameda Taxes Enquiry Committee, issued during the year, recommended the retail sale of ganja by Government to registered Indian consumers, on the ground that the illicit trade has proved impossible of suppression, and therefore it is better to control it by a system of registering consumers rather than to profess a prohibition which cannot be enforced. It seems indisputable the prohibition will never be real unless the sources of the drug in the hinterland of Burma and in neighbouring countries can be placed under control. Proposals to permit the licensed sale of ganja to Indians in Rangoon are under consideration. It appears to be unanimously agreed that hemp drugs have never had and are not likely to have any attraction for Burmans; while in many provinces of India it is already sold under Government control.

42. Pharmacists' licenses for the vend of cocaine, numbered 53, a decrease of 7 from the previous year. Sales of Cocaine Drugs, cocaine drugs for medical purposes during the Forms I, III and IX. year amounted to 1 lb. 5 ozs. 105 grains against 1 oz. 152 grains in the previous year.

The quantity of cocaine seized again decreased from 565,673 grains to 26,526 grains, while in Rangoon, seizures fell from 519,726 grains to 5,430 grains. There is reason to believe that the closer control exercised over firms in Europe in respect of cocaine and allied drugs is having an effect. The Customs Department in Rangoon, which has exclusive supervision of sea-going vessels, seized no cocaine during the year; and the market price of smuggled cocaine in Rangoon rose from Rs. 50 to between Rs. 100 and Rs. 150 an ounce. A further step towards local control was the breaking up of certain Japanese smuggling gangs in Rangoon and the deportation of some of their members. The general position

therefore in respect of cocaine is more satisfactory than for some time past. In the Insein District, one single large seizure raised the amount of confiscated cocaine to 5,771 grains. Nearly all the illicit cocaine seized was found in Lower Burma, only 393 grains of the total being captured in Upper Burma, at Magwe. Persons arrested for offences connected with cocaine numbered 143 against 196, and convictions 96 against 118 in the previous year.

Cocaine is not taken as a substitute for opium ; and there is no reason to believe that it is growing in popularity in Burma. In many districts, no trace of illicit cocaine was found during the year.

43. As in the previous years no seizures were made of illicit morphia.

The items mentioned in Return VIII, which shows that 3,045 grains were seized, relate to the confiscation of 3,035 grains belonging to a licensed pharmacist in Rangoon who had failed to renew his license, and to whom the morphia was returned subsequently ; and in Myaungmya a local pharmacist was prosecuted and convicted for possession of 10 grains of morphia solution. With a view to putting difficulties in the way of morphia and cocaine injection by unauthorised persons, the medical authorities, at the request of this Department, issued instructions for the careful destruction of all used hypodermic needles. These had hitherto been thrown away, and thus formed a source of supply to unauthorised persons. Hypodermic syringes can easily be made locally, but for needles illicit dealers rely entirely on the imported steel article. The number of licenses issued to druggists for possession of morphia was 47, against 59 in the previous year.

Morphia.
Forms III, VIII and IX.

CHAPTER VI.

WORKING OF THE EXCISE ESTABLISHMENT.

44. There were no important changes in the strength of the establishment during the year. An additional Deputy Inspector of Excise was posted to Rangoon in connection with the redistribution of the work of supervising the Kemmendine Liquor Warehouse and Messrs. E. M. deSouza's private Pharmaceutical Warehouse. Two additional Sub-Inspectors were posted to Bassein as a temporary measure for work on rail and river routes ; two temporary Sub-Inspectors to the Meiktila District, and four temporary Sub-Inspectors of Excise to the Katha District. The temporary post of Sub-Inspector of Excise in charge of Floating Bonded Warehouse System at Mergui was discontinued with effect from the end of February 1927. The temporary salt establishment of 1 Inspector and 3 Sub-Inspectors engaged for the Sandoway District was placed on a permanent basis with effect from the same date.

Strength of Establishment.

45. The number of arrests showed a further increase from 10,980 to 11,382 of which 7,195 were effected by Excise Officers. Of the 9,164 persons convicted by the Courts, 1,676 were sent to jail, or 18 *per cent.*, a slightly higher figure than that of the previous year. Fines realised amounted to Rs. 2,12,200 against Rs. 1,97,480 in the previous year, so that although the amount of contraband was generally less than that of the previous year, punishments were more frequent and were on the whole more severe. The general impression in the districts appears to be that a salutary effect was seen in the slightly increased severity with which the Courts regarded Excise and Opium offences. The percentage of convictions to arrests in the more important districts from an Excise point of view, were in Prome and Bassein 82 per cent.; in Myaungmya 70 per cent.; Yamethin 75 per cent.; Toungoo 92 per cent., and in Myitkyina 93 per cent. Freer use was made of the preventive sections of the Excise and Opium Acts, particularly in the Delta districts of Lower Burma, whence a number of undesirable Chinese offenders were deported with beneficial results. In the Prome District 78 persons and in the Bassein District 83 persons were placed on security under the Opium Law Amendment Act ; while the Preventive Section 64A of the Excise Act was successfully applied to 65 persons in the Henzada District, many of whom, being unable to find the necessary security, were committed to jail.

46. From all districts it is reported that relations between the Excise staff and the Police were cordial and satisfactory ; and in view of their pre-occupation with ordinary criminal work the Police generally pulled their weight in excise matters. In the Prome District they were responsible for two big seizures of opium, and in the Mandalay District for three ; but the Deputy Commissioner, Mandalay, thinks that even more might have been accomplished.

On village headmen the general verdict is " apathy " ; but their excise and opium work showed a distinct improvement in the Pegu, Tharrawaddy, Insein, Henzada, Ma-ubin and Amherst Districts. In Upper Burma, the Pakokku District alone reported a notable improvement in co-operation by village headmen. In fairness to the headmen it must be remembered that he has to live with his villagers. The Commissioner, Sagaing Division, writes : " In a District where nearly everybody takes liquor and opium, smuggling is so rife that the headmen prefer not to make enemies." It is obvious that throughout the Province much more could be accomplished in opium and excise matters if the headman were wholehearted in his support of the excise staff.

47. The staff and the working of the Excise Intelligence Bureau remained unchanged. Mr. J. J. Oxlade, Chief Superintendent of Excise, held charge until the 17th February 1927, when he proceeded on leave preparatory to retirement, being relieved by Mr. D. St. J. Havock, officiating Chief Superintendent of Excise, who remained in charge until the end of the year.

The Provincial List of Smugglers was revised, reprinted and issued during the year under report. The Bureau continued to do useful work in receiving and distributing information from all districts in the Province, and some of the information sent to District Officers resulted in important seizures being made. An outstanding seizure of 12,480 tolas opium and a Winchester rifle was made at a Rubber Garden in the Insein District on information furnished by the Bureau. Action as a general rule was taken in conjunction with the District Staff, but independent action was necessary in a few instances. The total quantity of opium seized on independent action by the staff of the Bureau was 3,572 tolas. The *Confidential Excise Supplement to the Police Crime Gazette* continued to be published weekly, and contained matters of interest to the Department.

CHAPTER VII.

MISCELLANEOUS.

48. Of the total amount of Rs. 2'59 lakhs paid out in rewards, which were less by over ten thousand rupees than in the previous year, informers received Rs. 1'46 lakhs, Excise Officers, Rs. '68 lakh and other officers Rs. '45 lakh. The full amount paid to informers, however, is not given in the above figure, because in some districts the rewards were made over to the arresting officer who made his own arrangement with the informers. Rewards in Rangoon fell from Rs. 1'10 lakhs to Rs. '70 lakh consequent on the smaller seizures. The Superintendent of Excise, Rangoon, points out that, leaving aside the value to Government of confiscated cocaine, the value of saleable opium seized in that district calculated at the rate at which Government would buy Excise opium from India, amounted to nearly Rs. 37,000, and that confiscated opium from other sources issued to districts at the same rate was worth nearly Rs. 83,000. The question of variations from district to district in the ratio between rewards and seizures was discussed in the Report of the previous year. During the year under review, enquiries were instituted with a view to fixing a basis on which, with occasional necessary local variations, a scale of rewards could be fixed for the Province as a whole. The enquiry was incomplete at the end of the year.

In the Ma-ubin District, the somewhat unusual step was taken in giving rewards to Excise Officers for cases under the preventive sections of the Opium and Excise laws. It is difficult to justify this form of remuneration.

No report was received of cases having been concocted for the sake of rewards.

49. Mr. J. B. Marshall, C.I.E., I.C.S., was Excise Commissioner throughout the year, the undersigned having only recently assumed charge, on Mr. Marshall taking short leave. Mr. J. J. Oxlade was Chief Superintendent of Excise up to 17th February 1927, when he took leave preparatory to retirement, after rendering long and praiseworthy service to Government. The absence of these two experienced officers is reflected in the shortcomings of this Report. Mr. Oxlade was succeeded by Mr. D. St. J. Havock.

A number of Superintendents and officers of other ranks have been commended by Deputy Commissioners. I am not, however, able on such short acquaintance, to offer any special commentary on the work of officers.

RANGOON, 7th October 1927.

G. C. TEW,
Offg. Excise Commissioner, Burma.

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IMPERIAL RETURN

Division and District.	Country Spirits.						Tari— Tree tax receipts.
	Duty on distillery spirits.	Fees from distilleries.	License fees for sale of distillery spirits.	Total receipts from distillery spirits.	Receipts from out- stills and other similar systems.	Total receipts from country spirits.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
HEADQUARTERS	...	...	...	...	...	...	...
ARAKAN {	Akyab ...	37,940	...	51,872	89,812	...	89,812
	Kyaukpyu ...	19,046	...	17,900	36,946	...	36,946
	Sandoway ...	1,220	...	20,200	21,420	...	21,420
	Rangoon Town	2,10,187	...	93,800	3,03,987	...	3,03,987
	Pegu ...	7,476	...	4,960	12,436	...	12,436
PEGU ... {	Tharrawaddy	...	...	...	...	...	...
	Hanthawaddy	...	...	...	...	...	...
	Insein ...	1,055	...	706	1,761	2,650	4,411
	Prome ...	...	...	...	...	...	...
	Bassein ...	29,360	...	31,810	61,170	...	61,170
IRRA- WADDY. {	Henzada ...	3,222	...	2,800	6,022	...	6,022
	Myaungmya ...	38,912	...	30,330	69,242	...	69,242
	Ma-ubin ...	31,303	...	32,660	63,963	...	63,963
	Pyapôn ...	...	...	...	...	...	...
	Salween ...	996	...	1,200	2,196	5,050	7,246
	Thatôn ...	59,753	...	69,130	1,28,885	...	1,28,885
TENAS- SERIM. {	Amherst ...	67,422	58	76,610	1,44,090	2,600	1,46,690
	Tavoy ...	30,505	...	13,380	43,885	...	43,885
	Mergui ...	66,266	...	67,590	1,33,856	...	1,33,856
	Toungoo ...	39,754	1	56,750	96,505	...	96,505
MAGWE {	Thayetmyo ...	...	...	...	...	...	...
Total, Lower Burma ...	6,44,419	59	5,71,698	12,16,176	10,300	12,26,476	...
MAGWE {	Minbu ...	...	...	...	...	...	...
	Magwe ...	25,594	...	48,100	73,694	...	73,694
	Pakôkku ...	...	...	...	...	...	...
MANDA- LAY. {	Mandalay ...	23,781	60	7,795	31,636	...	31,636
	Kyaukse ...	...	...	...	...	...	...
	Meiktila ...	...	...	...	...	...	...
	Myingyan ...	...	...	...	...	...	...
	Yamethin ...	...	...	...	...	...	...
	Bhamo ...	10,798	...	13,805	24,603	...	24,603
	Myitkyina ...	9,883	...	18,600	28,483	...	28,483
SAGAING {	Shwebo ...	...	...	...	...	...	...
	Sagaing ...	...	...	...	...	...	...
	Katha ...	20,080	...	13,220	33,300	...	33,300
	Upper Chindwin	...	...	...	...	...	...
	Lower Chindwin	...	...	...	...	...	...
Total, Upper Burma ...	90,136	60	1,01,520	1,91,716	...	1,91,716	...
Total for {	1926-27 ...	7,34,555	119	6,73,218	14,07,892	10,300	14,18,192
	1925-26 ...	7,24,237	102	6,23,597	13,47,936	14,750	13,62,686

APPENDICES.

I.—Revenue.

Country Fermented liquors.			Malt liquors.			Wines and Spirits (foreign liquors other than beer).			Total of columns 7, 11, 14 and 17.
Other receipts from <i>tari</i> (license fees, etc.).	Receipts from country fermented liquors, all kinds other than <i>tari</i> and malt liquors.	Total receipts from fermented liquors other than malt liquors.	Duty on beers manufactured in India.	License fees for sale of beer manufactured in India or elsewhere.	Total receipts from beer.	Duty on spirits manufactured in India and excised at the tariff rate.	License fees for sale of foreign liquors generally, whether imported or manufactured in India.	Total of columns 15 and 16.	
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...
15,448	...	15,448	...	...	...	...	6,911	6,911	1,12,171
5,746	...	5,746	...	...	...	...	490	490	43,182
15,894	...	15,894	...	...	...	...	700	700	38,014
1,56,200	11,51,000	13,07,200	...	11,614	11,614	...	4,06,602	4,06,602	20,29,403
2,000	5,23,383	5,25,383	...	...	...	...	33,432	33,432	5,71,251
18,140	3,42,873	3,61,013	...	...	...	...	32,008	32,008	3,93,021
17,841	5,28,356	5,46,197	...	...	...	...	28,013	28,013	5,74,210
4,490	1,66,650	1,71,140	...	...	...	...	15,282	15,282	1,90,833
43,435	2,66,700	3,10,135	...	300	300	...	20,145	20,145	3,30,580
57,810	3,72,259	4,30,069	...	2,393	2,393	...	26,427	26,427	5,20,059
30,101	2,43,045	2,73,146	...	...	...	...	18,089	18,089	2,97,257
520	3,19,480	3,20,000	...	...	...	...	32,650	32,650	4,21,892
...	1,15,570	1,15,570	...	...	...	...	21,856	21,856	2,01,389
1,560	3,60,400	3,61,960	...	...	...	...	53,400	53,400	4,15,360
...	...	...	...	...	...	...	1,200	1,200	8,446
96,103	86,880	1,82,983	...	...	...	...	10,740	10,740	3,22,608
2,47,800	1,38,900	3,86,700	...	...	...	90,563	25,244	1,15,807	6,49,197
8,270	1,500	9,770	...	...	...	...	2,384	2,384	56,039
22,240	...	22,240	...	...	...	...	8,230	8,230	1,64,326
14,458	1,84,320	1,98,778	...	...	...	...	23,542	23,542	3,18,825
9,540	29,600	39,140	...	...	...	...	2,350	2,350	41,490
7,67,596	48,30,916	55,98,512	...	14,307	14,307	90,563	7,69,695	8,60,258	76,99,553
68,120	...	68,120	...	...	...	...	584	584	68,704
1,98,440	...	1,98,440	...	...	...	...	8,760	8,760	2,80,894
13,951	...	13,951	...	...	...	...	3,083	3,083	17,034
1,18,926	...	1,18,926	82,566	2,472	85,038	1,52,695	43,224	1,95,919	4,31,519
28,567	...	28,567	...	1,119	1,119	...	...	...	29,686
24,240	...	24,240	...	1,200	1,200	...	5,295	5,295	30,735
56,230	...	56,230	...	...	...	...	4,783	4,783	61,013
87,610	...	87,610	...	...	...	...	29,298	29,298	1,16,908
...	18,884	18,884	...	...	...	...	2,308	2,308	45,795
...	13,560	13,560	...	...	...	...	2,280	2,280	44,323
28,590	...	28,590	...	120	120	...	5,017	5,017	33,727
24,427	...	24,427	...	...	...	...	3,508	3,508	27,935
...	21,750	21,750	...	...	...	...	2,367	2,367	57,417
615	...	615	...	...	...	...	3,266	3,266	3,881
16,496	...	16,496	...	...	...	25	1,592	1,617	18,113
6,66,212	54,194	7,20,406	82,566	4,911	87,477	1,52,720	1,15,365	2,68,085	12,67,684
14,33,808	48,85,110	63,18,918	82,566	19,218	1,01,784	2,43,283	8,85,060	11,28,343	89,67,237
11,72,966	38,23,915	49,96,881	86,689	19,423	1,06,112	2,01,324	8,00,657	10,01,981	74,67,660

IMPERIAL RETURN

Division and District.	Receipts from commercial spirits including medicated wines.	Opium.				Hemp
		Sale proceeds of excise opium.	License fees for sale of opium (whole sale and retail).	Duty on opium, other than excise opium.	Total receipts from opium.	Duty on ganja.
(1)	(19)	(20)	(21)	(22)	(23)	(24)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
HEADQUARTERS.						
...
ARAKAN { Akyab ...	181	2,58,721	150	...	2,58,871	...
ARAKAN { Kyaukpyu ...	...	1,16,993	110	...	1,17,103	...
ARAKAN { Sandoway ...	...	67,688	35	...	67,723	...
ARAKAN { Rangoon Town ...	16,627	2,55,016	265	...	2,55,281	...
ARAKAN { Pegu ...	63	1,21,882	18	...	1,21,900	...
PEGU ... { Tharrawaddy ...	...	81,078	12	...	81,090	...
PEGU ... { Hanthawaddy ...	...	1,76,523	...	...	1,76,523	...
PEGU ... { Insein ...	...	94,679	...	...	94,679	...
PEGU ... { Promé ...	111	1,93,726	29	...	1,93,755	...
PEGU ... { Bassein ...	111	2,64,697	48	...	2,64,745	...
IRRA-WADDY. { Henzada ...	29	2,38,696	35	...	2,38,731	...
IRRA-WADDY. { Myaungmya ...	100	3,24,286	30	...	3,24,316	...
IRRA-WADDY. { Ma-ubin ...	...	1,06,998	6	...	1,07,004	...
IRRA-WADDY. { Pyapôn ...	...	1,42,664	10	...	1,42,674	...
IRRA-WADDY. { Salween ...	...	9,703	...	...	9,703	...
IRRA-WADDY. { Thatôn ...	...	1,38,780	5	...	1,38,785	...
TENAS-SERIM. { Amherst ...	188	2,65,231	70	...	2,65,301	...
TENAS-SERIM. { Tavoy ...	29	1,71,690	10	...	1,71,700	...
TENAS-SERIM. { Mergui ...	...	3,15,111	...	...	3,15,111	...
TENAS-SERIM. { Toungoo ...	90	1,63,137	25	...	1,63,162	...
MAGWE { Thayetmyo ...	...	1,16,455	...	...	1,16,455	...
Total, Lower Burma ...	17,529	36,23,754	858	...	36,24,612	...
MAGWE { Minbu ...	...	81,649	5	...	81,654	...
MAGWE { Magwe ...	53	25,517	5	...	25,522	...
MAGWE { Pakökku ...	...	30,387	5	...	30,392	...
MAGWE { Mandalay ...	194	76,630	99	...	76,729	...
MANDA-LAY. { Kyauksè ...	...	...	...	...	...	...
MANDA-LAY. { Meiktila ...	...	...	...	...	...	...
MANDA-LAY. { Myingyan ...	...	27,300	...	...	27,300	...
MANDA-LAY. { Yaméthin ...	50	50,376	26	...	50,402	...
MANDA-LAY. { Bhamo ...	...	204	...	...	204	...
MANDA-LAY. { Myitkyina ...	...	326	...	...	326	...
MANDA-LAY. { Shwebo ...	...	...	5	...	5	...
SAGAING { Sagaing ...	...	...	...	...	...	...
SAGAING { Katha ...	...	6,617	9	...	6,626	...
SAGAING { Upper Chindwin ...	...	3,414	32	...	3,446	...
SAGAING { Lower Chindwin ...	...	30,278	20	...	30,298	...
Total, Upper Burma ...	297	3,32,698	206	...	3,32,904	...
Total for { 1926-27 ...	17,826	39,56,452	1,064	...	39,57,516	...
Total for { 1925-26 ...	10,282	43,33,733	1,342	...	43,35,075	...

* Includes cost
Columns 25 to 29 being

I.—Revenue—concl'd.

drugs.		License fees for sale of cocaine and allied drugs.	Fines and forfeitures.	Miscellaneous.	Grand Total.	Deduct refunds.	Deduct expenditure as per Return II.	Total net excise revenue in the year.
License fees (wholesale and retail) and warehouse dues.	Total receipts from hemp drugs.							
(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	1,52,868	1,52,868	...	1,53,725	— 857
...	...	8	17,806	116	3,89,153	1,026	1,51,205	2,36,922
...	...	...	...	201	1,60,486	...	77,582	82,904
...	...	...	118	25	1,05,880	...	34,616	71,264
5	5	20	1,60,249	1,624	24,63,209	1,384	2,28,068	22,33,757
...	...	...	...	7	6,93,221	...	47,963	6,45,258
...	...	...	...	4	4,74,115	...	55,045	4,19,070
...	...	...	775	...	7,51,508	280	58,301	6,92,927
...	...	...	120	2	2,85,634	206	62,552	2,22,876
5	5	1	...	348	5,24,800	...	41,300	4,83,500
5	5	5	...	60	7,84,985	90	1,07,185	6,77,710
...	...	1	125	1,177	5,37,320	487	80,144	4,56,689
...	...	1	...	9	7,46,318	...	1,14,163	6,32,155
...	...	...	40	38	3,08,471	...	55,303	2,53,168
...	...	1	...	46	5,58,081	...	56,019	5,02,062
...	...	...	...	3	18,152	...	13,612	4,540
...	...	...	339	38	4,61,770	...	81,413	3,80,357
5	5	5	50	263	9,15,009	...	1,41,369	7,73,640
...	...	1	100	43	2,27,912	5	63,148	1,64,759
...	...	...	114	275	4,79,826	1,003	99,584	3,79,239
...	...	2	23	123	4,82,230	105	67,077	4,15,048
10	10	...	...	6	1,57,961	...	52,947	1,05,014
30	30	45	1,79,859	1,57,281	1,16,78,909	4,586	18,42,321	98,32,002
...	...	...	...	...	1,50,358	...	21,307	1,29,051
...	...	1	...	...	3,06,470	...	35,993	2,70,477
10	10	...	...	8	47,444	32	16,068	31,344
10	10	14	111	887	5,09,464	8,703	1,07,935	3,92,826
...	...	...	...	...	29,686	...	9,558	20,128
...	...	...	...	37	30,772	...	36,057	— 5,285
...	...	...	...	22	88,335	...	17,621	70,714
...	...	1	...	4	1,67,365	2	41,432	1,25,931
...	...	...	3,495	183	49,677	2,061	48,057	— 441
...	...	...	22,246	48	66,943	...	67,871	— 928
5	5	...	...	5	33,742	2,615	1,343	29,784
...	...	...	...	...	27,935	...	3,769	24,166
10	10	...	64,438	74	1,28,565	...	75,330	53,235
15	15	...	92,089	...	99,431	...	30,895	68,536
10	10	...	2	...	48,423	407	10,863	37,153
60	60	16	1,82,381	1,268	17,84,610	13,820	5,24,099	12,46,691
90	90	61	3,62,240	1,58,549	1,34,63,519	18,406	23,66,420	1,10,78,693
110	110	62	2,02,089	3,54,395	1,23,69,673	6,875	31,62,773	92,00,025

price of opium.
blank are omitted.

IMPERIAL RETURN II.—*Expenditure.*

Division and District.	Salaries and establishment.	Allowances.	Supplies and Services.			Contingencies and special charges.	Cost of opium supplied to the Excise Department.	Total charges.
			Rewards.	Construction and repairs of buildings.	Other charges.			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Headquarters ...	Rs. 1,00,959	Rs. 30,809	Rs. ...	Rs. ...	Rs. 2,450	Rs. 19,507	Rs. ...	Rs. 1,53,725
ARAKAN.								
Akyab ...	71,464	16,292	4,692	1,247	779	7,685	49,046	1,51,205
Kyaukpyu ...	41,391	7,047	1,005	...	72	1,007	27,060	77,582
Sandoway ...	20,516	5,901	456	...	415	563	6,765	34,616
PEGU.								
Rangoon Town	81,518	45,778	69,601	...	...	5,802	25,369	2,28,068
Pegu ...	25,866	5,678	5,491	...	...	780	10,148	47,963
Tharrawaddy ...	30,819	5,808	6,009	...	...	570	11,839	55,045
Hanthawaddy ...	34,377	5,530	2,664	...	...	509	15,221	58,301
Insein ...	31,757	5,127	15,078	...	...	442	10,148	62,552
Prome ...	32,020	5,937	2,910	...	14	419	...	41,300
IRRAWADDY.								
Bassein ...	51,240	7,541	6,101	...	43	1,670	40,590	1,07,185
Henzada ...	24,302	6,042	2,259	675	...	1,202	45,664	80,144
Myaungmya ...	37,667	7,889	5,055	...	...	976	62,576	1,14,163
Ma-ubin ...	30,020	5,388	3,780	...	...	894	15,221	55,305
Pyapón ...	24,340	4,821	2,648	...	...	532	23,678	56,019
TENASSERIM.								
Salween ...	9,076	2,627	1,850	...	...	59	...	13,612
Thatón ...	30,354	9,814	9,367	...	258	1,178	30,442	81,413
Amherst ...	75,061	12,706	6,245	...	...	1,693	45,664	1,41,369
Tavoy ...	21,328	10,298	3,103	17	...	1,342	27,060	63,148
Mergui ...	38,467	6,942	2,119	...	122	1,196	50,738	99,584
Toungoo ...	32,618	6,083	2,587	...	45	375	25,369	67,077
MAGWE.								
Thayetnyo ...	24,458	4,606	1,149	...	...	748	21,986	52,947
Total, Lower Burma.	8,69,618	2,18,664	1,54,169	1,939	4,198	49,149	5,44,584	18,42,321

Columns 9 to 12 being blank are omitted.

IMPERIAL RETURN II.—Expenditure—concl'd.

Division and District.	Salaries and Establishments.	Allowances.	Supplies and Services.			Contingencies and special charges.	Cost of opium supplied to the Excise Department.	Total charges.	
			Rewards.	Construction and repairs of buildings.	Other charges.				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
MAGWE.									
Minbu ...	6,069	1,579	1,651	...	...	169	11,839	21,307
Magwe ...	21,392	4,991	5,665	...	562	...	3,383	35,993	
Pakòkku ...	5,384	633	4,415	...	90	472	5,074	16,068	
MANDALAY.									
Mandalay ...	50,700	11,347	43,867	...	740	1,281	...	1,07,935	
Kyaukse ...	5,538	1,581	2,419	...	...	20	...	9,558
Meiktila ...	22,104	8,939	4,569	...	...	445	...	36,057
Myingyan ...	6,733	1,435	2,500	...	...	188	6,765	17,621
Yamèthin ...	21,033	6,752	6,425	...	...	457	6,765	41,432
SAGAING.									
Bhamo ...	25,751	12,092	9,826	...	28	360	...	48,057	
Myitkyina ...	44,431	9,924	11,098	421	150	1,847	...	67,871	
Shwebo ...	180	...	907	...	...	256	...	1,343
Sagaing ...	287	...	3,482	...	...	...	...	3,769
Katha ...	51,967	10,701	9,857	1,647	...	1,158	...	75,330	
Upper Chindwin	22,819	4,644	834	...	1,900	698	...	30,895	
Lower Chindwin	5,275	655	1,391	...	...	159	3,383	10,863
Total, Upper Burma.	2,89,663	75,273	1,08,906	2,068	3,470	7,510	37,209	5,24,099	
Total	1926-27	11,59,281	2,93,937	2,63,075	4,007	7,668	56,659	5,81,793	23,66,420
	1925-26	11,80,212	2,80,381	2,68,265	14,345	4,230	55,716	13,59,624	31,62,773

Columns 9 to 12 being blank are omitted.

IMPERIAL RETURN III.—

Division and District.	Manufacture of Liquor. Number of				Number of	
	Breweries.	Government distilleries.	Private distilleries.	Outstills.	Country spirits.	Country fermented liquors.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
LOWER BURMA.						
ARAKAN ...	{ Akyab ...	...	...	...	...	...
	{ Kyaukpyu ...	...	...	...	...	...
	{ Sandoway ...	...	...	...	...	...
	{ Rangoon Town	...	...	...	...	...
PEGU ...	{ Pegu ...	...	...	...	...	...
	{ Tharrawaddy ...	...	...	...	...	...
	{ Hanthawaddy ...	...	...	1	...	...
	{ Insein ...	...	...	...	...	...
	{ Prome ...	...	...	...	...	...
	{ Bassein ...	...	...	...	...	...
IRRAWADDY ...	{ Henzada ...	...	...	...	...	...
	{ Myaungmya ...	...	...	...	...	...
	{ Ma-ubin ...	...	...	...	...	...
	{ Pyawôn ...	...	...	2	...	...
	{ Salween ...	...	...	...	...	...
TENASSERIM ...	{ Thatôn ...	...	...	...	...	...
	{ Amherst ...	...	1	1	...	...
	{ Tavoy ...	...	...	...	...	...
	{ Mergui ...	...	...	...	...	...
	{ Toungoo ...	...	1	...	...	...
MAGWE ...	{ Thayetmyo ...	...	...	...	...	...
Total, Lower Burma	...	...	2	4	...	...
UPPER BURMA.						
MAGWE ...	{ Minbu ...	...	...	...	...	...
	{ Magwe ...	...	...	...	...	...
	{ Pakôkku ...	...	...	...	...	...
	{ Mandalay ...	1	...	2	...	...
MANDALAY ...	{ Kyauksè ...	...	...	...	...	...
	{ Meiktila ...	...	...	...	...	...
	{ Myingyan ...	...	...	...	...	...
	{ Yamèthin ...	...	...	...	...	...
	{ Bhamo ...	...	...	...	...	...
	{ Myitkyina ...	...	...	...	...	...
	{ Shwebo ...	...	...	...	...	...
SAGAING ...	{ Sagaing ...	...	...	...	...	...
	{ Katha ...	...	...	...	...	...
	{ Upper Chindwin ...	...	...	...	...	...
	{ Lower Chindwin ...	...	...	...	...	...
Total, Upper Burma	1	...	2	...	...	...
Total for { 1926-27	1	...	4	4	...	...
{ 1925-26	1	...	4	4	...	...

APPENDICES.

Shops and Licenses.

Wholesale Licenses for the sale of				Country Liquors. Number of Shops licensed for retail sale of							
Liquors imported or manufactured in India and assessed at tariff rates.	Commercial spirits.	Opium.	Hemp drugs.	Spirits under distillery system (permanent).	Spirits under distillery system (temporary).	Spirits under outstill system (permanent).	Spirits under outstill system (temporary).	Fermented tari.	Unfermented tari.	Other country fermented liquors (pachwai, etc. ordinary licenses).	Other country fermented liquors (Home brewing licenses).
(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
...	10	...	...	...	47	...	...	...
...	6	...	...	...	21	...	...	...
...	3	...	...	...	22	...	...	...
43	6	...	...	...	12	...	10	...
...	6	...	...	...	1	...	29	...
...	12	...	15	...
...	16	...	37	...
7	1	...	1	...	7	...	11	...
...	40	...	21	...
4	7	...	...	...	15	...	35	...
1	4	...	...	...	42	...	28	...
...	14	...	...	...	1	...	32	...
...	3	...	...	...	...	...	19	...
...	2	...	32	...
...	2	...	3	...	...	...	...	...
1	32	...	...	...	29	...	12	...
5	28	...	2	...	56	...	13	...
1	10	...	...	...	5	...	1	...
1	27	...	...	...	14	...	...	...
1	8	...	...	...	13	...	10	...
...	8	...	5	...
64	167	...	6	...	363	...	310	...
1	14	...	...	...
6	1	...	...	...	15	...	...	...
1	9	...	...	...
9	3	...	...	...	11	...	...	...
...	6	...	...	...
1	8	...	...	...
...	10	...	...	...
...	10	...	...	...
1	7	...	...	...	...	...	1	...
...	11	...	...	...	...	...	4	...
...	13	...	...	...
...	20	...	...	...
...	7	...	...	...	...	...	4	...
...	3	...	...	...
1	12	...	...	...
20	29	...	...	...	131	...	9	...
84	196	...	6	...	494	...	319	...
97	197	...	6	...	498	...	315	...

IMPERIAL RETURN III.—

Division and District.	Foreign Liquors. Retail Licenses—Number					
	Malt liquors only. (20)	Foreign liquors to be consumed on premises and on and off premises. (21)	Foreign liquors to be consumed off premises. (22)	Liquors in hotels, res- taurants, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens). (23)	Liquors in railway refreshment rooms, dak banglows, dining cars and steamers. (24)	Liquors in temporary refreshment stalls (including other tempo- rary licenses for foreign liquors). (25)
(1)	(20)	(21)	(22)	(23)	(24)	(25)
LOWER BURMA.						
ARAKAN ...	{ Akyab ...	1	2	1	...	2
	{ Kyaukpyu ...	...	...	...	...	...
	{ Sandoway ...	1	...	...	...	...
	{ Rangoon Town ...	7	13	12	22	14
	{ Pegu ...	...	8	4	...	2
PEGU ...	{ Tharrawaddy ...	1	6	1	...	1
	{ Hanthawaddy ...	...	6	...	...	1
	{ Insein ...	...	1	...	1	6
	{ Promé ...	2	2	1	7	6
	{ Bassein ...	2	2	3	...	1
	{ Henzada ...	...	3	1	...	1
IRRAWADDY ...	{ Myaungmya ...	...	5	...	...	...
	{ Ma-ubin ...	5	2	1	...	...
	{ Pyawôn ...	...	4	1	1	...
	{ Salween ...	...	1	...	...	...
TENASSERIM ...	{ Thatôn ...	4	2	1	...	2
	{ Amherst ...	...	8	4	5	2
	{ Tavoy ...	...	1	...	1	...
	{ Mergui ...	...	1	...	...	2
	{ Toungoo ...	6	2	...	1	17
MAGWE ...	{ Thayetmyo ...	1	1	...	...	...
Total, Lower Burma ...	...	28	71	31	40	30
UPPER BURMA.						
MAGWE ...	{ Minbu ...	...	...	...	...	...
	{ Magwe ...	...	...	...	...	...
	{ Pakòkku ...	...	1	...	...	...
	{ Mandalay ...	3	6	5	4	8
	{ Kyaukse ...	1	...	...	...	61
MANDALAY ...	{ Meiktila ...	1	2	1	...	...
	{ Myingyan ...	...	1	1	...	1
	{ Yaméthin ...	...	3	...	1	2
	{ Bhamo ...	...	1	...	...	3
	{ Myitkyina ...	...	2	1	...	...
	{ Shwebo ...	1	3	...	...	...
SAGAING ...	{ Sagaing ...	...	1	...	...	1
	{ Katha ...	1	3	...	...	1
	{ Upper Chindwin ...	...	4	...	...	3
	{ Lower Chindwin ...	...	1	...	...	...
Total, Upper Burma ...	...	7	28	8	5	20
Total for { 1926-27 ...	...	35	99	39	45	50
{ 1925-26 ...	...	35	97	38	35	49

Shops and Licenses—concl.

for sale of		Number of Shops licensed for retail sale of					Retail Licenses—Number for sale of				
Foreign liquors—all other special retail licenses, including canteen licenses.	Rectified spirits and medicated wines. (Druggists' permits.)	Denatured spirits.	Raw Opium.	Ganja.	Chirras.	Bhang.	Opium and its preparations for medical purposes only. (Ordinary druggists' permits.)	Morphia. (Special druggists' permits.)	Hemp drugs for medical purposes only. (Druggists' permits.)	Cocaine. (Druggists' permits.)	
(25)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	
...	7	11	9	..	..	..	20	7	...	7
...	...	...	5	...	...	...	22	...	...	...
...	...	...	5	...	...	...	7	...	...	...
4	46	44	4	...	...	...	28	20	...	17
...	3	2	3	...	...	...	3	...	...	...
...	1	2	3	...	...	...	1	...	...	...
...	...	...	5	...	...	...	...	...	...	...
...	...	1	4	...	...	...	...	...	...	...
...	4	5	4	...	...	...	4	1	...	1
...	4	10	7	...	...	...	4	...	...	4
...	1	7	5	...	...	...	6	...	...	1
...	4	7	5	...	...	...	6	...	...	1
...	...	2	4	...	...	...	1	...	...	...
...	...	...	4	...	...	...	1	1	...	1
...	...	...	1	...	...	...	...	...	...	...
...	...	5	4	...	...	...	12	...	...	...
...	5	9	4	...	...	...	10	3	...	3
...	1	4	1	...	...	...	1	1	...	1
...	...	1	5	...	...	...	...	...	...	...
...	4	5	4	...	...	...	3	2	...	2
...	...	2	3	...	...	...	...	...	...	...
4	80	117	87	...	...	...	129	35	...	38
...	...	2	2	...	...	...	...	...	...	...
...	2	10	1	...	...	...	1	1	...	1
...	...	2	1	...	...	...	...	...	...	...
2	8	28	2	...	...	...	9	8	...	11
...	
...	...	5	...	...	...	...	...	...	...	...
...	...	3	1	...	...	...	...	2	...	2
...	2	6	2	...	...	...	2	1	...	1
...	...	3	2	...	...	...	...	...	...	...
...	...	3	8	...	...	...	...	...	...	...
...	...	2	...	...	...	...	1	...	...	...
...	...	2	...	...	...	...	...	...	...	...
...	...	3	10	...	...	...	...	...	...	...
...	...	...	5	...	...	...	...	...	...	...
...	...	4	1	...	...	...	...	...	...	...
2	12	73	35	...	...	...	13	12	...	15
6	92	190	122	...	...	...	142	47	...	53
7	92	202	122	1	...	...	160	59	...	60

IMPERIAL RETURN

Division and District.		Country Spirits.				
		Issues in Imperial Gallons.				Equivalent at London proof of the total of columns 2, 3, 4 and 4a.
		At strength of 30°.	At strength of 40°.	At strength of 50°.	At strength of 60°.	
(1)	(2)	(3)	(4)	(4a)	(5)	
LOWER BURMA.						
ARAKAN	Akyab ... ..	...	9,450	...	...	5,670
	Kyaukpyu ... ..	...	4,430	...	...	2,658
	Sandoway ... ..	..	2,900	...	...	1,740
	Rangoon Town ... ..	...	24,950	...	...	14,970
PEGU	Pegu ... ..	...	2,226	...	...	1,336
	Tharrawaddy ... ..	...	...	...	...	...
	Hanthawaddy ... ..	...	...	...	...	...
	Insein ... ..	...	125	...	...	75
	Prome ... ..	...	...	...	...	...
IRRAWADDY	Bassein ... ..	...	7,586	...	...	4,551
	Henzada ... ..	...	754	...	...	452
	Myaingnya ... ..	...	11,543	...	...	6,926
	Ma-ubin ... ..	...	9,275	...	...	5,565
	Pyapön ... ..	...	...	...	...	...
	Salween ... ..	...	483	...	...	290
TENASSERIM	Thatön ... ..	...	16,612	...	...	9,967
	Amherst ... ..	..	17,478	...	...	10,487
	Tavoy ... ..	...	9,360	...	...	5,616
	Mergui ... ..	...	25,446	...	...	15,267
MAGWE	Toungoo ... ..	...	11,558	...	...	6,935
	Thayctmyo ... ..	...	...	...	...	...
Total, Lower Burma		...	1,54,176	...	...	92,505
UPPER BURMA.						
MAGWE	Minbu ... ..	...	...	...	...	...
	Magwe ... ..	...	9,100	...	...	5,460
	Pakökku ... ..	...	...	...	...	...
MANDALAY	Mandalay	4,700	...	1,030	...	3,805
	Kyaukse ... ..	...	...	...	...	...
	Meiktila ... ..	...	...	...	...	...
	Myingyan ... ..	...	...	...	...	...
SAGAING	Yaméthin ... ..	...	...	...	...	...
	Bhamo	4,985	...	...	...	3,490
	Myitkyina	5,950	...	75	...	4,203
	Shwebo ... ..	...	..	...	...	...
	Sagaing ... ..	...	...	...	...	...
SAGAING	Katha	4,945	...	1,095	...	4,009
	Upper Chindwin ... ..	...	...	...	...	...
	Lower Chindwin ... ..	...	...	...	...	...
Total, Upper Burma		20,580	9,100	2,200	...	20,967
Total for	1926-27	20,580	1,63,276	2,200	...	113,472
	1925-26	20,666	1,54,697	2,960	...	108,766

APPENDICES.

IV.—Consumption.

Rates of Duty.				Foreign Liquor.				
				Imported Liquors.			Liquors manufactured in India paying duty at tariff rates.	
				Spirits in Imperial gallons, London proof.	Wines in Imperial gallons,	Malt liquors in Imperial gallons.	Spirits in Imperial gallons, London proof.	Malt liquors in Imperial gallons.
(6)				(7)	(8)	(9)	(10)	(11)
30° Rs. A. P.	40° Rs. A. P.	50° Rs. A. P.	60° Rs. A. P.					
...	4 5 0	...	...	...	...	...	...	...
...	3 15 0	...	...	...	...	...	...	...
...	2 10 0	...	...	...	...	...	...	...
...	3 0 0	...	...	...	...	...	...	...
...	2 13 0	...	...	...	...	...	...	...
...	2 10 0	...	...	...	...	...	...	...
...	2 13 0	...	...	...	...	...	...	...
...	2 10 0	...	...	...	...	...	...	...
...	2 7 0	...	...	...	...	...	...	...
...	8 7 0	...	...	...	...	...	...	...
...	3 12 0	...	...	...	...	...	...	...
...	3 3 0	...	...	...	...	...	...	...
...
...	8 7 0	...	...	...	...	...	...	...
...
...	4 5 0	...	...	...	...	...	...	...
...	3 6 0	...	...	...	...	...	...	...
...	4 5 0	...	...	...	...	...	...	...
...	3 6 0	...	...	...	...	...	...	...
...	3 9 0	...	...	...	...	...	...	...
...	3 0 0	...	...	...	...	...	...	...
...	3 6 0	...	...	...	...	...	...	...
...	2 1 0	...	...	...	...	...	...	...
...	4 2 0	...	...	...	...	...	...	...
...	3 9 0	...	...	...	...	...	...	...
...	5 13 0	...	...	...	...	...	...	...
...	4 5 0	...	...	...	...	...	...	...
...	3 9 0	...	...	...	...	...	5,175	...
...	2 10 0	...	...	...	...	...	...	...
...	2 4 0	...	...	...	...	...	...	...
...	3 6 0	...	...	...	...	...	...	...
...	3 3 0	...	...	...	...	...	...	...
...	3 9 0	...	...	...	...	...	...	...
...	2 1 0	...	...	...	...	...	...	...
...	0 6 0	...	...	...	...	...	...	...
...	3 12 0	...	...	...	...	...	...	...
...	3 3 0	...	...	...	...	...	...	...
...	...	...	...	...	...	...	5,175	...
...
...	2 13 0	...	...	...	...	...	...	...
...
4 6 0	...	3 2 0	...	...	...	...	...	170,125
...
...
...
...
3 8 0	...	...	...	...	...	...	...	...
1 12 0	...	...	...	...	...	...	...	...
0 14 0	...	...	...	...	...	...	...	...
2 10 0	...	...	...	...	...	...	...	...
1 12 0	...	1 14 0	...	...	...	...	...	...
0 14 0	...	1 4 0	...	...	...	...	...	...
...	...	0 10 0	...	...	...	...	...	...
...
...
3 15 0	...	2 13 0	...	...	...	...	...	...
3 8 0	...	2 8 0	...	...	...	...	...	...
...
...
...
...	...	...	...	...	...	...	...	170,125
...	...	...	...	...	...	...	5,175	170,125
...	...	...	...	...	...	...	1,800	181,976

IMPERIAL RETURN

Division and District.	Commercial Spirits.				Retail sales in seers of other opium (See Punjab grown, Punjab Hill States, Afghan and Malwa)	
	Rectified spirits in Imperial gallons.	Denatured spirits in Imperial gallons.	Medicated wines in Imperial gallons.	Issues in seers of excise opium.		
(1)	(12)	(13)	(14)	(15)	(16)	
UPPER BURMA.						
ARAKAN ...	Akyab ...	...	...	1,509	105
	Kyaukpyu ...	...	...	681	...
	Sandoway ...	...	...	388	...
PEGU ...	Rangoon Town ...	2,285	...	1,446	900	
	Pegu ...	...	...	719	...
	Tharrawaddy ...	...	...	477	...
	Hanthawaddy ...	...	...	1,027	...
	Insein ...	...	...	554	...
	Prome ...	...	...	1,043	77
IRRAWADDY ...	Bassein ...	...	...	1,533	...
	Henzada ...	...	...	1,370	...
	Myaungmya ...	...	...	1,843	...
	Ma-ubin ...	...	...	624	...
	Pyapôn ...	...	...	830	...
	Salween ...	...	...	62	...
TENASSERIM ...	Thatôn ...	...	...	754	...
	Amherst ...	1,668	...	1,509	...	
	Tavoy ...	...	...	970	...
	Mergui ...	...	...	1,798	...
MAGWE ...	Toungoo ...	...	...	945	...
	Thayetinyo ...	...	...	671	...
Total, Lower Burma ...	3,953	...	...	20,753	1,086
UPPER BURMA.						
MAGWE ...	Minbu ...	...	...	498	...
	Magwe ...	...	...	158	...
	Pakokku ...	...	...	187	...
MANDALAY ...	Mandalay ...	158	...	536	...	
	Kyauksè ...	...	...	...	...
	Meiktila ...	...	...	...	...
	Myingyan ...	...	...	168	...
	Yamèthin ...	...	...	313	...
	Rhamo ...	...	...	2	38
SAGAING ...	Myitkyina ...	...	...	8	288
	Shwebo ...	...	...	...	...
	Sagaing ...	...	...	...	...
	Katha ...	...	...	60	56
	Upper Chindwin ...	...	...	24	673
Lower Chindwin ...	...	...	211	...	
Total, Upper Burma ...	158	...	...	2,165	1,055
Total for	1926-27 ...	4,111	22,918	2,141
	1925-26 ...	3,972	155	...	27,241	1,228

IV.—Consumption—concl'd.

Opium and other Drugs						
Wholesale price of opium to retail vendors.	Average retail price of opium.	Sales of morphia in lbs., oz., grs.	Sales, in seers, of charas.	Sales, in seers, of ganja.	Sales, in seers, of bhang and its preparations.	Sales of cocaine in lbs., oz., gr.
(17)	(18)	(19)	(20)	(21)	(22)	(23)
162; 156½; 166; 166½; 170; 171; 171½; 172; 175½.	180	...	...	...	...	...
169; 169½; 170; 173½; 174.	180	...	...	...	...	...
162; 170; 174	180	...	...	...	...	...
171; 174; 175½; 177½	180	1 0 0	...	39—30	...	1 4 0
162½; 173	180	...	...	...	...	...
140; 171½; 172½	180	...	...	...	...	...
171; 171½; 173½	180	...	...	...	...	...
166½; 166¾; 170½; 172½	180	...	...	...	...	...
164; 171; 172; 176	180	...	...	...	...	...
167½; 168; 168½; 172½	180	...	...	...	...	...
172½; 176.	180	...	...	...	...	...
173½; 173½; 173¾; 174; 175½	180	...	...	...	...	...
174½; 174¾; 175½; 176; 177½	180	...	...	...	...	...
170; 170½; 173½	180	...	...	...	...	...
170½; 171½; 172; 173	180	...	...	...	...	...
156½	180	...	...	...	...	...
167½; 170¾; 172; 172½	180	...	...	...	...	...
159; 170¾; 172½; 177½	180	...	...	...	...	0 1 10 5
177	180	...	...	...	...	...
166½; 168½; 170; 175½; 177½	180	...	...	...	...	...
166; 169½; 173¾; 174½	180	...	...	0—70	...	...
170; 172¾; 175¾	180	...	...	...	...	...
...	...	1 0 0	...	40—20	...	1 5 10 5
162½; 164¾	170	...	...	...	...	...
162½	170	...	...	...	...	...
162½	170	...	...	...	...	...
135; 145	150	...	...	...	...	...
...
...
162½	170	...	...	...	...	...
149½; 162½	170	...	...	...	...	...
78; 102	135	...	...	...	...	...
28, 35, 54, 61, 65, 65½, 67	80	...	...	...	...	...
...
...
70, 93, 97, 103, 118, 118½	135	...	...	...	...	...
121, 122, 125, 128½	...	...	...	...	...	...
113½; 138½; 142½	125—150	...	...	...	...	...
143½	150	...	...	...	...	...
...
...	...	1 0 0	...	40—20	...	1 5 10 5
...	...	...	...	44—20	...	0 1 15 2

Division and District.			Area in square miles.		Population (in thousands).			
			Outstill system.	Distillery system.	Outstill system.	Distillery system.		
(1)	(2)	(3)		(4)	(5)			
		Urban.	Rural.		Urban.	Rural.		
ARAKAN	Akyab ...	...	6.23	5,129.71	...	38,000	540,000
	Kyaukpyu ...	...	1.00	4,386.00	...	3,000	182,000
	Sandoway ...	...	1.00	3,738.00	...	3,000	100,000.
PEGU	Rangoon Town ...	...	28.00	...	...	340,000	...
	Pegu ...	...	3.00	4,080	...	26,265	419,355.
	Tharrawaddy ...	...	...	...	...	...	...
	Hanthawaddy ...	...	...	...	...	...	...
	Insein ...	1,508.00	7.80	1,301.23	1,82,234	27,000	208,000.	
Prome ...	...	...	...	...	...	...
IRRAWADDY	Bassein ...	...	19.00	4,108.00	...	72,988	416,485
	Henzada ...	...	14.01	2,263.12	...	53,000	384,000
	Myaungmya ...	...	1.50	2,650	...	24,240	346,311.
	Ma-ubin ...	...	2.00	630.00	...	14,204	159,366.
	Pyapön ...	...	...	...	...	...	...
TENASSERIM	Salween ...	2,666.00	...	...	47,000	...	2,000.
	Thatön ...	...	8.66	4,883.34	...	20,000	396,000.
	Amherst ...	490.75	15.67	6,552.33	14,000	65,000	338,000	
	Tavoy ...	...	4.47	5,303.53	...	27,000	129,000
	Mergui ...	...	1.66	9,787.34	...	17,000	118,000
Yongoo ...	...	8.00	6,164.00	...	27,000	324,000.	
MAGWE ...	Thayetmyo ...	...	...	...	...	...	...
Total, Lower Burma *			4,664.75	122.00	77,702	243,234	757,697	6,116,581
MAGWE ...	Minbu ...	...	...	...	...	...	...
	Magwe ...	...	3.82	3,309.18	...	38,945	384,307
	Pakokku ...	...	...	...	...	...	...
MANDALAY	Mandalay ...	...	9.82	2,107.18	...	158,000	182,000
	Kyaukse ...	...	...	...	...	...	...
	Meiktila ...	...	...	...	...	...	...
	Myingyan ...	...	...	...	...	...	...
	Yamethin ...	...	...	...	...	...	...
SAGAING ...	Bhamo ...	...	7.54	6,895.46	...	8,772	104,188.
	Myitkyina ...	...	3.89	11,834.00	...	5,000	113,000.
	Shwebo ...	...	...	...	...	...	...
	Sagaing ...	...	...	...	...	...	...
	Katha ...	...	4.05	8,907.97	...	12,000	133,725
	Upper Chindwin ...	...	...	...	...	...	...
Lower Chindwin ...	...	...	...	...	...	...
Total, Upper Burma *			...	29.12	90,595	...	222,717	4,374,571
Total for	1926-27 *	4,664.75	151.12	168,297	2,43,234	980,414	10,491,152	
	1925-26 *	4,664.75	145.86	168,303	2,43,234	960,438	10,511,123	

* These figures (Columns 2 to 5) represent total area and population of Lower Burma, Upper Burma and Burma.

RETURN V.

Number of square miles per shop.							Number of shops per 100,000 of population.		
Country spirit.		Opium.		Hemp drugs.		Country spirit.			
Outstill area.	Distillery.						Outstill area.	Distillery area.	
(6)	(7)		(8)		(9)		(10)	(11)	
	Urban.	Rural.	Urban.	Rural.	Urban.	Rural.		Urban.	Rural.
...	'62	512'97	6'23	570'67	...	...	...	26'32	1'85
...	'17	731'00	1'00	1,096'50	...	...	...	200'00	3'00
...	'33	1,246'00	1'00	1,891'50	...	...	...	100'00	3'00
...	4'67	...	7'00	...	...	...	...	2'00	...
...	...	...	4'33	2,026'33	...	...	...	...	...
...	...	...	2'88	1,428'61	...	...	...	...	...
...	...	...	2'87	620'08	...	...	...	...	...
1,508'00	7'80	1,301'22	2'42	473'58	...	...	1	3'70	'48
...	...	...	3'30	725'44	...	...	...	...	...
...	2'71	586'86	2'33	1,030'00	...	...	...	9'59	1'68
...	3'50	565'78	1'59	535'50	...	...	...	7'00	1'04
...	'10	189'28	'30	530'50	...	...	...	57'76	4'04
...	'66	210'00	1'25	408'75	...	...	...	21'12	1'88
...	...	...	1'25	408'75	...	...	...	...	...
888'66	...	...	...	2,666'00	...	...	6	...	100'00
...	'25	143'62	2'16	1,220'83	...	...	...	1'70	8'58
245'37	'58	242'68	7'83	3,521'54	...	...	14	43'07	8'28
...	'44	530'35	4'47	5,305'53	...	...	...	3'73	6'97
...	'64	362'49	1'66	2,446'83	...	...	...	11'56	21'15
...	1'00	770'50	3'75	3,082'75	...	...	...	30'00	2'47
...	...	...	3'50	2,373'25	...	...	...	...	...
777'46	'73	465'34	3'45	945'10	...	...	2	2'43	...
...	...	...	'89	...	...	...	...	...	...
...	3'82	3,309'18	...	3,687'00	...	...	...	2'57	'26
...	...	...	4'00	...	...	...	...	...	...
...	3'27	702'39	15'79	...	...	...	...	1'00	1'00
...
...
...
...	1'08	985'06	2'28	6,900'72	...	...	...	90'42	6'65
...	'35	1,075'81	3'89	1,690'57	...	...	...	20'00	8'84
...
...
...	'58	1'272'57	'41	891'70	...	...	...	58'33	4'33
...	...	...	...	32'08	...	...	...	...	...
...	...	...	1'35	...	...	...	...	...	...
...	1'00	3,123'97	2'24	2,587'06	...	...	...	0'63	...
777'46	'77	858'66	1'15	1,416'15	...	...	2	1'71	...
777'46	'73	854'35	1'15	1,416'15	...	...	2	1'72	...

respectively, as recorded at the Census of 1921 and not the Outstill and Distillery systems area and population only.

IMPERIAL RETURN

Division and District.		Number of shops per 100,000 of population.				Consumption per 100 of the population in gallons or seer (to two places of decimals).		
		Opium.		Hemp drugs.		Country spirit (distillery area).	Opium.	Hemp drugs.
		(12)	(13)	(14)	(15)			
(1)		Urban.	Rural.	Urban.	Rural.			
ARAKAN	{ Akyab ...	3	2	...	...	'98	'28	...
	{ Kyaukpyu ...	30	2	...	...	1'44	'34	...
	{ Sandoway ...	30	2	...	...	1'69	'35	...
PEGU	{ Rangoon Town ...	1	...	...	...	4'40	'69	...
	{ Pegu ...	6	1	...	...	'30	'16	...
	{ Tharrawaddy ...	2	1	...	...	...	'10	...
	{ Hanthawaddy ...	9	1	...	...	...	'28	...
	{ Insein ...	1	1	...	...	'03	'19	...
	{ Prome ...	5	1	...	...	...	'30	...
IRRAWADDY	{ Bassein ...	10	2	...	...	'93	'31	...
	{ Henzada ...	9	1	...	...	'10	'25	...
	{ Myaungmya ...	19	1	...	...	1'87	'50	...
	{ Ma-ubin ...	15	1	...	...	...	'19	...
	{ Pyapón ...	14	1	...	...	...	'29	...
TENASSERIM	{ Salween ...	...	2	...	...	14'50	'12	...
	{ Thatón ...	20	1	...	...	2'73	'16	...
	{ Amherst ...	3	1	...	...	2'59	'36	...
	{ Tavoy ...	4	1	...	...	3'60	'62	...
	{ Mergui ...	6	3	...	...	11'29	1'33	...
MAGWE	{ Toungoo ...	8	...	...	...	1'98	'25	...
	{ Thayetmyo ...	8	1	...	...	...	'26	...
Total, Lower Burma ...		1'22		...	...	1'35	'31	...
MAGWE	{ Minbu ...	1	...	...	...	...	'18	...
	{ Magwe ...	...	1	...	...	1'30	'04	...
	{ Pakokku ...	1	...	...	...	...	'04	...
MANDALAY	{ Mandalay ...	1	...	...	...	1'12	'15	...
	{ Kyaukse ...	...	...	...	...	...	...	...
	{ Meiktila ...	...	...	...	...	...	'04	...
	{ Myingyan ...	...	...	...	...	...	'10	...
	{ Yamethin ...	10	1	...	...	...	...	...
SAGAING	{ Bhamo ...	10	1	...	...	3'09	'04	...
	{ Myitkyina ...	17	8	...	...	3'56	'25	...
	{ Shwebo ...	...	...	...	...	...	...	...
	{ Sagaing ...	...	...	...	...	...	...	...
	{ Katha ...	...	4	...	...	2'75	'25	...
	{ Upper Chindwin ...	25	3	...	...	...	'37	...
	{ Lower Chindwin ...	12	8	...	...	...	'06	...
Total, Upper Burma ...		0'76		...	...	0'45	'07	...
Total for { 1926-27 ...		1'04		...	...	0'99	'21	...
{ 1925-26 ...		1'04		...	...	0'96	'25	...

APPENDICES.

V—concl'd.

Average taxation per proof gallon or seer in rupees (to two places of decimals).									Average total Excise revenue per head of population. (26)
Country spirit distillery area.			Opium.			Hemp drugs.			
Duty. (17)	Vend fees. (18)	Total. (19)	Duty. (20)	Vend fees. (21)	Total. (22)	Duty. (23)	Vend fees. (24)	Total. (25)	
6'69	9'15	15'84	160'30	'09	160'39	...	...	...	'68
7'17	6'73	13'90	171'80	'16	171'96	...	...	...	'80
'70	11'61	12'31	174'45	'09	174'54	...	...	...	'94
14'04	6'27	20'31	108'70	'11	108'81	...	...	...	7'20
5'60	3'71	9'31	169'52	'02	169'54	...	...	...	1'56
...	...	...	169'96	'02	169'98	...	...	...	'96
...	...	...	171'88	...	171'88	...	...	...	2'06
14'60	6'67	20'67	169'66	...	169'66	...	...	...	'97
...	...	...	172'96	'03	172'99	...	...	...	1'41
6'45	6'99	13'44	172'67	'03	172'70	...	...	...	1'60
7'12	6'02	13'14	174'23	'03	174'26	...	...	...	'98
5'42	4'38	9'80	175'95	'02	175'97	...	...	...	2'14
5'62	5'87	11'49	166'92	'01	166'93	...	...	...	'93
...	...	...	171'88	'01	171'89	...	...	...	1'93
3'43	4'14	7'57	156'50	...	156'50	...	...	...	'36
6'00	6'94	12'94	184'06	'07	184'13	...	...	...	'98
6'43	7'30	13'73	175'76	'05	175'81	...	...	...	2'19
5'43	2'38	7'81	176'91	'01	176'92	...	...	...	1'45
4'34	4'43	8'77	175'48	...	175'48	...	...	...	3'17
5'73	8'18	13'91	172'63	'03	172'66	...	...	...	1'26
...	...	...	173'55	...	173'55	...	...	...	'62
5'97	6'18	13'15	165'95	'04	165'99	...	...	...	1'64
...	...	...	163'94	'01	163'95	...	...	...	'55
4'69	8'81	13'50	161'50	'03	161'53	...	...	...	'72
...	...	...	162'50	'03	162'53	...	...	...	'10
6'26	2'05	8'31	142'97	'18	143'15	...	...	...	1'43
...	...	...	...	...	...	...	...	...	'21
...	...	...	162'50	...	162'50	...	...	...	'11
...	...	...	160'93	'08	161'01	...	...	...	'20
...	...	...	...	...	...	...	...	...	'52
3'09	3'96	7'05	92'48	...	92'48	...	...	...	'42
2'35	4'43	6'78	76'03	...	76'03	...	...	...	'56
...	...	...	...	...	...	...	...	...	'09
...	...	...	...	...	...	...	...	...	'09
5'01	3'30	8'31	112'97	'01	112'98	...	...	...	'51
...	...	...	137'02	'05	137'07	...	...	...	'53
...	...	...	143'50	'09	143'59	...	...	...	'14
4'30	4'84	9'14	105'95	'07	106'02	...	...	...	0'39
6'47	5'93	12'40	158'41	'04	158'45	...	...	...	1'15
6'66	5'73	12'39	152'23	'05	152'28	...	...	...	1'07

FORM VI.—Statement showing Demands, Collections, Remissions and Balance for the year 1926-27.

Division and District.	Demand.	Collections excluding refunds made during the year.	Advance collections for the year.	Remissions and amounts written off as irrecoverable.	Realizable balance.	Advance collections for coming year.	Gross realization in the year. [Columns 3 + 7.]	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
LOWER BURMA.								
Headquarters ...	1,52,868	1,52,868	...	...	...	...	1,52,868	
ARAKAN {								
Akyab ...	3,90,853	3,88,127	...	2,726	...	...	3,88,127	
Kyaukpyu ...	1,60,596	1,60,486	...	110	...	...	1,60,486	
Sandoway ...	1,05,858	1,05,858	...	...	...	22	1,05,880	
Rgn. Town ...	24,63,209	24,61,825	...	1,384	...	...	24,61,825	
PEGU ... {								
Pegu ...	6,93,257	6,93,221	36	...	...	...	6,93,221	
Tharrawaddy ...	4,74,750	4,74,115	400	235	...	...	4,74,115	
Hanthawaddy ...	7,44,061	7,43,422	...	280	359	7,806	7,51,228	
Insein ...	2,85,428	2,85,428	...	...	...	...	2,85,428	
Prome ...	5,24,800	5,24,800	...	...	...	...	5,24,800	
Bassein ...	7,85,151	7,84,895	...	256	...	...	7,84,895	
Henzada ...	5,38,970	5,36,833	...	2,137	...	...	5,36,833	
IRRA-WADDY. {								
Myaungmya ...	7,46,318	7,46,318	...	...	...	...	7,46,318	
Ma-ubin ...	3,08,471	3,08,471	...	...	...	...	3,08,471	
Pyapön ...	5,58,081	5,58,081	...	...	...	...	5,58,081	
Salween ...	18,152	18,152	...	...	...	...	18,152	
Thatön ...	4,61,770	4,61,770	...	...	...	...	4,61,770	
TENAS-SERIM. {								
Amherst ...	9,15,138	9,15,009	...	129	...	...	9,15,009	
Tavoy ...	2,27,912	2,27,907	...	5	...	...	2,27,907	
Mergui ...	4,79,876	4,78,823	...	1,003	50	...	4,78,823	
Toungoo ...	4,81,850	4,81,745	...	105	...	380	4,82,125	
MAGWE {								
Thayetmyo ...	1,57,961	1,57,961	...	...	...	...	1,57,961	
Total, Lower Burma ...	1,16,75,330	1,16,66,115	436	8,370	409	8,208	1,16,74,323	
UPPER BURMA.								
MAGWE {								
Minbu ...	1,50,358	1,50,358	...	...	...	...	1,50,358	
Magwe ...	3,06,470	3,06,470	...	...	...	...	3,06,470	
Paköku ...	47,444	47,412	...	32	...	...	47,412	
Mandalay ...	5,10,377	5,00,761	...	9,616	...	...	5,00,761	
MANDA-LAY. {								
Kyaukse ...	30,325	29,686	...	...	639	...	29,686	
Meiktila ...	30,772	30,772	...	...	...	...	30,772	
Myingyan ...	88,335	88,335	...	...	...	...	88,335	
Yamethin ...	1,67,365	1,67,363	...	2	...	...	1,67,363	
Bhamo ...	49,677	47,616	...	2,061	...	...	47,616	
Myitkyina ...	66,943	66,943	...	...	...	...	66,943	
Shwebo ...	31,127	31,127	...	...	...	...	31,127	
SAGAING {								
Sagaing ...	28,488	27,935	...	393	160	...	27,935	
Katha ...	1,28,575	1,28,565	10	...	...	...	1,28,565	
U. Chindwin ...	99,431	99,431	...	...	...	...	99,431	
L. Chindwin ...	49,484	48,016	58	869	541	...	48,016	
Total, Upper Burma ...	17,85,171	17,70,790	68	12,973	1,340	...	17,70,790	
Total for {								
1926-27 ...	1,34,60,501	1,34,36,905	504	21,343	1,749	8,208	1,34,45,113	
1925-26 ...	1,23,72,022	1,23,62,330	5,771	2,992	1,077	468	1,23,62,798	

FORM VII.—Statement reconciling difference between Revenue and Treasury figures of Excise Collections during the year 1926-27.

Division and District.	Amount as per Treasury Accounts.	Deduct		Net collections (column 2— columns (3 + 4)).	Add		Amount as per Revenue office figures (Form VI, columns (3 + 4)).	Remarks.	
		Collections made on account of other districts.	Collections on account of future years.		Collections made in other districts.	Collections made in advance for year of report.			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
LOWER BURMA.									
Headquarters ...	1,52,868	...	...	1,52,868	...	...	1,52,868	
ARAKAN	Akyab ...	3,88,127	...	3,88,127	...	...	3,88,127	
	Kyaukpyu ...	1,60,486	...	1,60,486	...	...	1,60,486	
	Sandoway ...	1,05,879	...	1,05,857	22	...	1,05,857		
PEGU	Rgn. Town	24,68,747	6,922	24,61,825	...	...	24,61,825	
	Pegu ...	6,85,512	...	6,85,512	7,709	36	6,93,257		
	Tharrawaddy	4,73,998	...	4,73,998	117	400	4,74,515		
	Hanthawaddy	7,51,228	...	7,43,422	...	...	7,43,422	
	Insein ...	2,83,789	...	2,83,789	1,638	...	2,85,427		
MAGWE	Prome ...	5,24,684	...	5,24,684	116	...	5,24,800		
	Bassein ...	8,37,861	53,088	7,84,773	122	...	7,84,895		
	Henzada ...	5,51,149	14,428	5,36,721	117	...	5,36,838		
	Myaungmya	7,07,406	...	7,07,406	38,912	...	7,46,318		
	Ma-ubin ...	2,77,168	...	2,77,168	31,303	...	3,08,471		
MAGWE	Pyapön ...	5,58,081	...	5,58,081	...	...	5,58,081	
	Salween ...	18,152	...	18,152	...	...	18,152	
	Thatön ...	4,68,987	7,450	4,61,537	233	...	4,61,770		
TENAS-SERIM.	Amherst ...	9,22,461	7,453	9,15,008	...	...	9,15,008	
	Tavoy ...	2,27,907	...	2,27,907	...	...	2,27,907	
	Mergui ...	4,78,823	...	4,78,823	...	...	4,78,823	
Toungoo ...	4,42,252	...	4,41,872	380	39,871	4,81,743			
MAGWE	Thayetmyo	1,57,951	...	1,57,951	10	...	1,57,961		
Total, Lower Burma	1,16,43,516	89,341	8,208	1,15,45,967	1,20,148	436	1,16,66,551		
UPPER BURMA.									
MAGWE	Minbu ...	1,50,358	...	1,50,358	...	...	1,50,358	
	Magwe ...	2,80,876	...	2,80,876	25,594	...	3,06,470		
	Pakòkku ...	47,403	...	47,403	10	...	47,413		
MANDA-LAY.	Mandalay ...	5,66,295	66,362	4,99,933	826	...	5,00,759		
	Kyauksè ...	29,686	...	29,686	...	...	29,686	
	Meiktila ...	30,656	...	30,656	117	...	30,773		
	Myingyan ...	88,335	...	88,335	...	...	88,335	
	Yamethin ...	1,67,129	...	1,67,129	233	...	1,67,362		
SAGAING	Bhamo ...	47,616	...	47,616	...	...	47,616	
	Myitkyina ...	66,943	...	66,943	...	...	66,943	
	Shwebo ...	31,005	...	31,005	122	...	31,127		
	Sagaing ...	27,877	...	27,877	58	...	27,935		
	Katha ...	1,28,440	...	1,28,440	127	10	1,28,577		
SAGAING	U. Chindwin	99,421	...	99,421	15	...	99,436		
	L. Chindwin	48,006	...	48,006	10	58	48,074		
Total, Upper Burma	18,10,046	66,362	...	17,43,684	27,112	68	17,70,864		
Total for	1926-27 ...	1,34,53,562	155,703	8,208	1,32,89,651	1,47,260	504	1,34,37,415	
	1925-26 ...	1,23,62,893	62,631	468	1,22,99,794	62,531	5,771	1,23,68,096	

* The slight discrepancies between the figures given in this column and those of Columns (3) and (4) of Form VI in the case of certain districts are due to the omission of annas and pies in the figures under various heads of revenue in Form VI against those districts.

FORM VIII.—Arrests, Convictions, etc.,

Division and District. (1)	Number of Persons							Fines		
	Arrested with the assistance of			Convicted with the assistance of			Imprisoned. (8)	Imposed. (9)	Realized. (10)	
	Excise Officers. (2)	Officers other than Excise. (3)	Total. (4)	Excise Officers. (5)	Officers other than Excise. (6)	Total. (7)				
								Rs.	Rs.	
ARAKAN	{ Akyab ...	183	59	242	159	51	210	25	6,983	4,667
	{ Kyaukpyu ...	105	12	117	85	10	95	8	1,593	1,448
	{ Sandoway ...	74	12	86	63	11	74	...	1,413	1,358
PEGU ...	{ Rgn. Town	503	246	749	408	218	626	115	24,486	14,075
	{ Pegu ...	170	162	332	149	140	289	52	11,439	8,952
	{ Tharrawaddy	245	301	546	216	282	498	92	11,801	8,454
	{ Hanthawaddy	96	70	166	88	63	151	19	5,031	4,856
	{ Insein ...	137	141	278	107	95	202	49	5,800	4,640
	{ Prome ...	178	150	328	138	131	269	77	5,541	5,540
RA-WADDY.	{ Basscin ...	384	171	555	307	146	453	111	19,103	13,123
	{ Henzada ...	126	117	243	108	108	216	40	5,372	4,622
	{ Myaungnya	355	170	525	233	134	367	77	16,824	14,261
	{ Ma-ubin ...	163	203	366	121	174	295	22	9,750	8,220
	{ Pyapôn ...	137	106	243	102	81	183	38	5,883	4,664
TENAS-SERIM.	{ Salween. ...	4	5	9	2	2	4	2	85	60
	{ Thatôn ...	817	89	906	617	79	696	56	18,227	17,159
	{ Amherst ...	365	143	508	283	119	402	72	10,517	8,617
	{ Tavoy ...	173	61	234	131	47	178	36	4,453	4,113
	{ Mergui ...	139	72	211	107	57	164	18	5,806	4,690
	{ Toungoo ...	148	47	195	136	43	179	31	5,323	4,177
MAGWE	Thayetmyo ...	131	68	199	122	62	184	7	3,212	2,846
Total, Lower Burma		4,633	2,405	7,038	3,682	2,053	5,735	947	1,78,932	1,40,542
MAGWE	{ Minbu ...	92	159	251	74	126	200	16	4,978	4,495
	{ Magwe ...	420	193	613	311	150	461	69	11,650	10,635
	{ Pakokku ...	144	160	304	115	147	262	32	7,600	5,767
MANDALAY.	{ Mandalay ...	302	220	522	196	142	338	89	10,393	6,958
	{ Kyaukse ...	110	41	151	100	31	131	29	4,102	3,612
	{ Meiktila ...	241	43	284	158	35	193	30	5,829	3,754
	{ Myingyan ...	167	189	356	133	136	269	27	6,769	6,032
	{ Yaméthin ...	198	124	322	153	87	240	48	8,807	5,098
SAGAING	{ Bhamo ...	192	49	241	171	42	213	115	3,888	2,027
	{ Myitkyina ...	274	77	351	259	69	328	101	9,419	6,309
	{ Shwebo ...	...	92	92	...	77	77	14	2,185	2,075
	{ Sagaing ...	3	277	280	2	222	224	41	7,286	5,401
	{ Katha ...	221	49	270	193	43	236	80	9,457	3,642
	{ U. Chindwin	68	35	103	58	30	88	11	2,808	2,338
	{ L. Chindwin	130	74	204	110	59	169	27	3,900	3,515
Total, Upper Burma		2,562	1,782	4,344	2,033	1,396	3,429	729	99,071	71,658
Total for { 1926-27 ...		7,195	4,187	11,382	5,715	3,449	9,164	1,676	2,78,003	2,12,200
{ 1925-26 ...		7,147	3,833	10,980	5,747	3,074	8,821	1,540	2,61,751	1,97,480

under the Excise and Opium Laws.

Quantity seized of										Rewards paid to			
Country spirit.	Opium.	Morphia.	Hemp drugs.	Cocaine.	Country fermented liquor.		Foreign fermented liquor.	Foreign spirit.	Excise Officers.	Officers other than Excise.	Informers and others.	Total.	
(11)	(12)	(13)	(14)	(15)	Tari.	Others.	(18)	(19)	(20)	(21)	(22)	(23)	
Galls.	Tolas.		Tolas.		Galls.	Galls.	Galls.	Galls.	Rs.	Rs.	Rs.	Rs.	
67	4,140	...	461	...	103	437	51	10	1,130	1,835	1,796	4,761	
13	308	...	1	...	25	83	...	...	305	66	634	1,005
5	61	...	...	...	64	67	...	...	122	44	144	310
66	104,760	3,035	20,306	5,430	29	883	29	...	11,656	11,635	46,310	69,601	
87	5,148	...	13,173	953	...	795	15	...	4,144	796	551	5,491	
41	8,358	...	11,254	1,736	114	977	24	0	1,645	1,339	3,025	6,009	
30	443	...	53	3,760	25	445	30	...	892	398	1,374	2,664	
78	15,988	...	9,644	5,771	4	1,109	4	...	4,380	1,944	8,764	15,088	
12	3,893	...	2,541	177	86	257	8	...	490	490	1,930	2,910	
74	2,142	...	1,176	4,996	203	1,016	37	...	2,061	691	3,349	6,101	
13	474	...	1,172	...	46	232	...	...	1,030	627	275	1,932
121	3,893	10	1,034	1,633	...	1,123	77	10	1,435	395	3,225	5,055	
59	827	...	99	...	2	636	20	1	1,245	1,300	1,235	3,780	
26	661	...	126	1,185	...	414	18	...	901	529	1,218	2,648	
2	289	...	7,745	...	...	...	...	...	400	1,360	90	1,850
122	171	...	9,789	...	264	2,118	...	...	4,079	231	5,057	9,367
74	620	...	22,323	492	308	436	...	15	1,429	711	3,361	5,501	
34	338	...	2,225	...	107	272	1	1	999	264	1,840	3,103	
58	113	...	3,361	...	81	594	...	5	604	331	1,184	2,119	
22	2,941	...	9,106	...	11	949	2	1	997	232	1,358	2,587	
14	204	...	2,193	...	93	75	1	...	394	197	368	959	
1,018	155,772	3,045	117,782	26,133	1,565	12,918	321	52	40,338	25,415	87,088	1,52,841	
29	154	...	941	...	167	238	19	1	275	298	803	1,376	
92	1,809	...	8,840	393	327	603	40	1	1,310	589	2,673	4,572	
129	2,412	...	...	...	106	336	...	...	736	1,061	2,618	4,415
64	87,599	...	10,642	...	142	896	13	...	11,505	5,296	25,945	42,746	
49	106	...	6,906	...	155	241	200	4	757	241	1,416	2,414	
19	4,582	...	37,176	...	181	179	...	...	1,548	642	2,344	4,534
41	934	...	95	...	385	251	...	...	584	1,264	1,134	2,982
51	10,574	...	6,888	...	60	268	15	...	2,366	1,033	3,173	6,572	
102	60,986	...	217	...	...	18	3	...	2,515	802	6,509	9,826
50	23,710	...	257	...	...	390	...	...	2,419	2,989	5,690	11,098
36	36	...	130	...	36	100	...	...	...	604	103	707
449	4,326	...	6	...	117	878	...	...	15	2,758	709	3,482
19	26,154	...	74	...	...	128	...	...	2,726	2,055	5,076	9,857
12	586	...	1,327	...	10	83	...	...	309	141	384	834
22	68	...	...	...	193	147	...	6	827	99	465	1,391
1,164	224,036	...	73,499	393	1,879	4,756	290	12	27,892	19,872	59,042	1,06,806	
2,182	379,808	3,045	191,281	26,526	3,444	17,674	611	64	68,230	45,287	1,46,130	2,59,647	
2,363	633,079	...	546,839	565,673	3,248	18,338	818	70	63,931	51,288	1,54,725	2,69,944	

FORM IX.—*Classified Statement of Offences*

Division and District. (1)	Country Spirits						
	Illicit distillation.		Smuggling from outstill into distillery areas.		Unlicensed sale		
	No. arrested. (2)	No. convicted. (3)	No. arrested. (4)	No. convicted. (5)	No. arrested. (6)	No. convicted. (7)	
LOWER BURMA.							
ARAKAN ...	{ Akyab ...	8	8	...	...	...	...
	{ Kyaukpyu ...	2	1	...	...	5	2
	{ Sandoway ...	...	...	...	...	3	3
PEGU ...	{ Rangoon Town ...	33	24	...	...	3	2
	{ Pegu ...	16	15	...	...	4	4
	{ Tharrawaddy ...	9	8	...	...	1	1
	{ Hanthawaddy ...	2	2	...	...	1	1
	{ Insein ...	35	31	...	...	1	1
{ Proine ...	10	6	...	...	...	...
IRRAWADDY ...	{ Bassein ...	32	29	...	...	3	3
	{ Henzada ...	5	5	...	...	2	2
	{ Myaungmya ...	8	4	...	...	14	12
	{ Ma-ubin ...	1	1	...	...	2	1
	{ Pyapôn ...	7	6	...	...	2	1
TENASSERIM ...	{ Salween ...	...	...	...	...	...	...
	{ Thatôn ...	72	54	...	...	...	...
	{ Amherst ...	85	64	...	...	3	2
	{ Tavoy ...	44	37	...	...	1	...
	{ Mergui ...	23	15	...	...	...	...
MAGWE ...	{ Toungoo ...	15	15	...	...	...	...
	{ Thayetmyo ...	3	3	...	...	4	4
Total, Lower Burma ...	410	328	...	...	49	39	
UPPER BURMA.							
MAGWE ...	{ Minbu ...	8	5	...	...	...	...
	{ Magwe ...	8	6	...	...	2	2
	{ Pakôkku ...	4	4	...	...	...	...
MANDALAY ...	{ Mandalay ...	34	17	...	...	1	1
	{ Kyauksè ...	18	16	...	...	...	...
	{ Meiktila ...	5	4	...	...	1	1
	{ Myingyan ...	3	3	...	...	...	...
	{ Yamethin ...	6	5	...	...	...	...
SAGAING ...	{ Bhamo ...	...	...	...	...	...	...
	{ Myitkyina ...	...	...	...	...	...	...
	{ Shwebo ...	2	2	...	...	5	3
	{ Sagaing ...	5	5	...	...	5	5
	{ Katha ...	...	...	...	...	...	...
	{ Upper Chindwin ...	8	7	1	...	...	...
	{ Lower Chindwin ...	1	1	...	...	...	...
Total, Upper Burma ...	102	75	1	...	14	12	
Total for	{ 1926-27 ...	512	403	1	...	63	51
	{ 1925-26 ...	461	355	4	4	68	54

against the Excise and Opium Laws.

Illicit possession.		Opium.							
		Smuggling of illicit.		Illicit cultivation.		Unlicensed sale.		Illicit possession.	
No. arrested.	No. convicted.	No. arrested.	No. convicted.	No. arrested.	No. convicted.	No. arrested.	No. convicted.	No. arrested.	No. convicted.
(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
45	42	...	...	...	...	3	3	110	88
16	14	...	...	...	...	5	2	47	35
7	7	...	...	...	...	1	1	24	21
16	15	43	35	...	...	6	5	122	99
58	52	...	...	...	...	5	4	80	74
59	56	...	...	...	...	...	...	161	142
23	23	...	...	...	...	2	2	41	37
53	41	...	...	...	...	2	2	85	60
9	7	...	...	...	...	16	10	176	146
82	74	...	...	...	...	8	8	229	178
17	17	...	...	...	...	3	3	89	74
73	55	...	...	...	...	5	3	195	137
90	71	...	...	...	...	4	2	102	84
16	14	...	...	...	...	2	2	72	54
2	2	...	...	...	...	...	...	4	1
161	128	4	1	...	...	5	5	38	30
99	86	...	...	...	...	3	2	65	52
35	30	1	1	...	...	2	2	52	35
58	46	...	...	...	...	7	2	31	24
35	30	...	...	...	...	...	...	30	23
22	21	...	...	...	...	...	...	72	64
976	831	48	37	...	...	79	58	1,825	1,458
28	24	...	...	...	...	...	...	18	16
114	94	...	...	...	...	3	1	92	70
152	134	5	3	...	...	...	...	24	21
75	57	1	...	...	...	7	...	211	147
30	27	...	...	...	...	...	...	13	13
35	15	...	...	...	...	...	...	59	41
80	67	...	...	...	...	...	...	55	31
40	37	...	...	...	...	...	...	108	71
57	51	15	14	...	...	...	...	159	142
23	23	...	...	...	...	...	...	269	252
33	27	...	...	...	...	...	...	11	9
112	83	2	2	...	...	...	...	22	15
22	17	1	1	...	...	8	5	216	194
12	11	...	...	...	...	...	...	53	43
39	37	...	...	...	...	...	...	12	9
852	704	24	20	...	...	18	6	1,322	1,074
1,828	1,535	72	57	...	...	97	64	3,147	2,532
1,756	1,451	80	52	...	...	90	55	2,948	2,326

FORM IX.—*Classified Statement of Offences*

Division and District. (i)	Morphia.				Smuggling.	
	Unlicensed sale.		Illicit possession.		No. arrested. (22)	No. convicted. (23)
	No. arrested. (18)	No. convicted. (19)	No. arrested. (20)	No. convicted. (21)		
LOWER BURMA—contd.						
ARAKAN ...	{ Akyab ...	...	...	...	...	...
	{ Kyaukpyu ...	...	...	...	...	...
	{ Sandoway ...	...	...	...	...	...
PEGU ...	{ Rangoon Town	...	...	1	1	7
	{ Pegu ...	...	...	...	...	7
	{ Tharrawaddy ...	...	...	...	...	...
	{ Hanthawaddy ...	...	...	...	...	...
	{ Insein ...	...	...	...	...	...
IRRAWADDY	{ Bassein ...	...	...	...	...	...
	{ Henzada ...	...	...	...	...	...
	{ Myaungmya ...	1	1	...	...	...
	{ Ma-ubin ...	...	...	...	...	...
	{ Pyapôn ...	...	...	...	...	...
TENASSERIM	{ Salween ...	...	...	...	...	...
	{ Thatôn ...	...	...	...	...	...
	{ Amherst ...	...	...	...	...	...
	{ Tavoy ...	...	...	...	2	1
	{ Mergui ...	...	...	...	...	...
MAGWE ...	{ Toungoo ...	...	...	...	...	...
	{ Thayetmyo ...	...	...	...	...	...
Total, Lower Burma ...	1	1	1	1	9	8
UPPER BURMA—contd.						
MAGWE ...	{ Minbu ...	...	...	...	...	...
	{ Magwe ...	...	...	...	...	...
	{ Pakôkku ...	...	...	...	...	...
MANDALAY ...	{ Mandalay ...	...	...	...	...	...
	{ Kyauksè ...	...	...	...	...	...
	{ Meiktila ...	...	...	...	...	...
	{ Myingyan ...	...	...	...	...	...
	{ Yaméthin ...	...	...	...	...	...
SAGAING ...	{ Bhamo ...	...	...	...	...	...
	{ Myitkyina ...	...	...	...	...	...
	{ Shwebo ...	...	...	...	...	...
	{ Sagaing ...	...	...	...	...	...
	{ Katha ...	...	...	...	...	...
	{ Upper Chindwin ...	...	...	...	...	...
{ Lower Chindwin ...	...	...	...	...	...
Total, Upper Burma ...	...	...	...	...	...	...
Total for	{ 1926-27 ...	1	1	1	1	9
	{ 1925-26 ...	...	...	1	1	26
						22

against the Excise and Opium Laws—contd.

Hemp Drugs.						Drugs of the Cocaine Class.			
Illicit cultivation.		Unlicensed sale.		Illicit possession.		Smuggling.		Unlicensed sale.	
No. arrested.	No. convicted.	No. arrested.	No. convicted.	No. arrested.	No. convicted.	No. arrested.	No. convicted.	No. arrested.	No. convicted.
(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
...	...	2	1	23	20	...	...	...	...
...	2	2	...	...	...	...
...
...	...	20	17	107	92	3	3	...	...
...	...	1	1	48	39	...	...	...	...
...	40	32	...	...	3	2
...	13	11	...	...	...	...
...	29	17	...	...	...	...
1	1	...	...	23	18	...	...	...	...
...	25	19	...	...	...	...
...	9	7	...	...	...	...
...	27	21	...	...	...	...
...	5	5	...	...	...	...
...	9	8	...	...	...	...
1	1	...	...	2	...	...	...	...	...
...	17	17	...	...	...	...
...	...	1	1	51	37	...	...	...	...
1	14	10	...	...	...	...
...	10	7	...	...	...	...
...	38	36	...	...	...	...
4	4	...	...	14	12	...	...	...	...
7	6	24	20	506	410	3	3	3	2
...	8	7	...	...	...	...
1	40	24	...	...	...	...
...
...	35	25	...	...	...	...
...	18	10	...	...	...	...
...	...	1	1	30	24	...	...	...	...
...	1	1	...	...	...	...
...	25	18	...	...	...	...
...	3	3	...	...	...	...
...	5	4	...	...	...	...
...	2	2	...	...	...	...
...	3	2	...	...	...	...
...	7	6	...	...	...	...
1	7	7	...	...	...	...
...
2	...	1	1	184	133	...	...	...	...
9	6	25	21	690	543	3	3	3	2
24	19	18	17	677	538	9	3	9	5

FORM IX.—*Classified Statement of Offences*

Division and District.		Drugs of the Cocaine Class.		Tari.			
		Illicit possession.		Unlicensed sale.		Illicit possession.	
		No. arrested.	No. convicted.	No. arrested.	No. convicted.	No. arrested.	No. convicted.
(1)	(34)	(35)	(36)	(37)	(38)	(39)	
LOWER BURMA—concl'd.							
ARAKAN	{ Akyab	...	...	...	...	12	12
	{ Kyaukpyu	...	...	...	...	19	19
	{ Sandoway	...	...	1	1	23	16
PEGU	{ Rangoon Town	34	23	1	1	4	4
	{ Pegu	5	4	...	...	...	...
	{ Tharrawaddy	1	1	1	1	47	43
	{ Hanthawaddy	12	12	...	...	2	2
	{ Insein	6	4	...	...	1	...
	{ Prome	6	5	5	4	32	29
IRRAWADDY	{ Bassein	11	7	2	2	34	31
	{ Henzada	...	...	...	...	30	30
	{ Myaungmya	40	21	...	...	1	1
	{ Ma-ubin	...	...	...	...	1	1
	{ Pyapön	9	7	...	...	...	...
TENASSERIM	{ Salween	...	...	...	...	...	...
	{ Thatön	...	...	6	5	84	73
	{ Amberst	1	...	3	1	94	77
	{ Tavoy	...	...	6	5	39	29
	{ Mergui	...	...	1	1	43	36
MAGWE	{ Toungoo	...	...	1	1	5	5
	{ Thayetmyo	...	...	2	1	63	61
Total, Lower Burma	125	84	29	23	534	469	
UPPER BURMA—concl'd.							
MAGWE	{ Minbu	...	...	14	10	83	68
	{ Magwe	12	7	21	16	108	87
	{ Pakökku	...	...	3	3	59	54
MANDALAY	{ Mandalay	...	...	...	...	46	34
	{ Kyaukse	...	...	3	3	39	35
	{ Meiktila	...	...	...	...	83	62
	{ Nyingyan	...	...	1	1	136	111
	{ Yamethin	...	...	2	2	23	16
SAGAING	{ Bhamo	...	...	...	...	...	...
	{ Myitkyina	...	...	...	...	...	...
	{ Shwebo	...	...	...	...	14	13
	{ Sagaing	...	...	1	1	45	39
	{ Katha	...	...	...	...	...	...
	{ Upper Chindwin	...	...	...	...	4	4
	{ Lower Chindwin	...	...	4	4	101	78
Total, Upper Burma	12	7	49	40	741	601	
Total for	{ 1926-27	137	91	78	63	1,275	1,070
	{ 1925-26	178	110	120	97	1,156	979

against the Excise and Opium Laws—concl'd.

Country Fermented Liquor (Non-Tari).				Breaches of conditions of license.		Other offences.		Total.	
Unlicensed sale.		Illicit manufacture and possession.							
No. arrested.	No. convicted.	No. arrested.	No. convicted.	No. arrested.	No. convicted.	No. arrested.	No. convicted.	No. arrested.	No. convicted.
(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
...	...	36	34	...	...	3	2	242	210
...	...	17	16	...	...	4	4	117	95
...	...	27	25	...	...	...	...	86	74
173	150	149	122	...	...	27	26	7-9	626
1	1	94	78	...	...	20	17	3-2	289
6	6	189	179	...	...	29	27	5-6	498
11	9	58	51	...	...	1	1	1-6	151
6	5	54	38	1	1	5	2	278	202
3	2	47	41	...	...	...	...	328	269
7	6	120	94	2	2	...	...	555	453
17	14	70	63	1	1	...	...	243	216
14	11	145	100	...	...	2	1	525	367
7	4	114	89	1	1	39	36	3-6	295
17	15	68	50	...	...	41	26	243	183
...	...	...	...	...	...	...	...	9	4
24	18	495	365	...	...	...	...	906	696
12	10	85	64	3	3	3	3	508	402
2	2	34	25	...	...	1	1	234	178
...	...	29	24	...	...	9	9	211	164
...	...	60	58	...	...	11	11	195	179
1	1	12	11	...	...	2	2	199	184
301	254	1,903	1,527	8	8	197	168	7,038	5,735
...	...	88	66	...	...	4	4	251	200
25	8	160	132	...	...	27	14	613	461
2	1	55	42	...	...	...	...	304	262
...	...	84	48	7	2	21	7	522	338
...	...	24	23	1	1	5	3	151	131
2	2	66	41	1	1	1	1	284	193
...	...	76	51	1	1	3	3	356	269
...	...	118	91	...	...	...	...	322	240
...	...	1	1	...	...	6	2	2-1	213
...	...	54	49	...	...	...	...	351	328
...	...	22	18	...	...	3	3	92	77
...	...	84	71	1	1	...	...	280	224
...	...	10	8	...	...	6	5	270	236
...	...	17	16	...	...	...	...	103	88
...	...	46	39	...	...	1	1	204	169
29	11	905	696	11	6	77	43	4,344	3,429
330	265	2,808	2,223	19	14	274	211	11,382	9,164
264	227	2,853	2,341	52	31	186	134	10,980	8,821

FORM X, PART I.—Distillery Issues and Duty.

(a) Issues as Foreign Spirits.

Division and District.	(2) Name of distillery.	(3) District to which issued.	Quantity of London Proof Spirits issued.										(14) Duty realized.	Remarks.	
			(4) On payment of full duty at Rs. 21-14-0 per gallon.	(5) On payment duty at Rs. 17-8-0 per gallon.	(6) On payment of privilege duty at Rs. 5-5-0 per gallon.	(7) On payment of privilege duty at Rs. 5-0-0 per gallon.	(8) On payment of privilege duty at Rs. 3-8-3 per gallon.	(9) On payment of privilege duty at Rs. 3-3-0 per gallon.	(10) Rectified spirit on payment of duty at Rs. 5-0-0.	(11) Rectified spirit duty free.	(12) Denatured spirit duty free.	(13) Total.			
TENASSERIM.	Phoenix	Amherst Rangoon	Galls. ...	Galls. 1,800	Galls. ...	Galls. ...	Galls. ...	Galls. ...	Galls. ...	Galls. ...	Galls. 44	Galls. ...	Galls. 1,800	Rs. 31,500	
Amherst ...	Phoenix	Amherst Rangoon	Galls. ...	Galls. 3,375	Galls. ...	Galls. ...	Galls. ...	Galls. ...	Galls. ...	Galls. 1,624	Galls. ...	Galls. ...	Galls. 5,043	Rs. 59,063	

MANDALAY.														
Mandalay	...	Man- dalay.	Mandalay	(b) 56	5,557	1,587	396	10,226	(c) 2,861	...	158	...	20,841	1,52,283
Total	1926-27	...	...	56	10,732	1,587	396	10,226	2,861	1,624	202	...	27,684	2,42,846
	1925-26	...	...	6,786	...	...	...	14,356	...	(d) 23 (e) 1,383'43	6	155	22,709'43	2,08,301

(a) Issued to Messrs. E. M. de Souza's private warehouse at Rangoon without previous payment of duty.
 (b) Duty on this was paid in 1925-26.

(c) Duty on 74 gallons was paid in 1925-26.
 (d) Issued at Rs. 21-14-0 per proof gallon.
 (e) Issued at Rs. 5-0-0 per proof gallon.

FORM X, PART I.—(b) Issues as Country

Division and District.	Name of Distillery.	District to which issued from distillery or warehouse.	Strength.						
				Rs. 14-1-0 duty per proof gallon.	Rs. 13-12-0 duty per proof gallon.	Rs. 9-11-0 duty per proof gallon.	Rs. 7-3-0 duty per proof gallon.	Rs. 6-14-0 duty per proof gallon.	Rs. 6-9-0 duty per proof gallon.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Arakan ...	Phoenix	Akyab ...	Ur. prf 40°	Galls. ...	Galls. ...	Galls. ...	Galls. 4,750	Galls. ...	Galls. 3,900
		Kyaukpyu ...	40°	...	...	...	...	...	...
		Sandoway ...	40°	...	...	...	...	...	...
	Phoenix ...	Rangoon ...	40°	23,200	1,750	...	...	...	...
Pegu ...	Phoenix	Pegu ...	40°	...	...	...	...	...	...
		Insein ...	40°	125	...	...	...	...	...
Irrawaddy	Mandalay	Bassein ...	40°	...	...	...	4,000	...	...
		Henzada ...	40°	...	...	...	722	...	...
		Myaungmya ...	40°	...	...	...	...	...	...
	Phoenix ...	Ma-ubin ...	40°	...	...	...	...	...	...
		Salween ...	40°	...	...	...	...	...	...
Mandalay	Toungoo ...	40°	...	...	...	...	...	...
Tenasserim.	Phoenix	Thaton ...	40°	...	...	...	...	1,024	...
		Amherst ...	40°	...	...	4,363	650	...	...
		Tavoy ...	40°	...	...	...	...	...	...
Magwe ...	Mandalay	Mergui ...	40°	...	...	...	...	...	...
		Magwe ...	40°	...	...	...	...	...	...
Mandalay	Mandalay	Mandalay ...	30°	...	...	...	...	...	...
		Mandalay ...	50°	...	...	...	...	...	...
	Mandalay	Bhamo ...	30°	...	...	...	...	...	...
		Myitkyina ...	30°	...	...	...	...	...	...
			50°	...	...	...	...	...	...
		Katha ...	30°	...	...	...	...	...	...
50°	...		...	...	...	...	...
	TOTAL FOR	1926-27 ...	40% 60% 30% 50%	23,325	1,750	4,363	10,128	1,024	3,900
		Total ...	...	23,325	1,750	4,363	10,128	1,024	3,900
	Figures for	previous year	40%	...	27,450	4,550	12,475	1,030	3,848
60%			...	...	...	...	...	...
30%			...	...	...	...	...	...
50%			...	...	...	...	...	...
Total ...			...	27,450	4,550	12,475	1,030	3,848	

Spirits in Contract Distillery Areas.

Quantity of Spirit issued to Retail Shops.

In Liquid Gallons on payment of

Rs. 6-4-0 duty per proof gallon. (11)	Rs. 5-15-0 duty per proof gallon. (12)	Rs. 5-10-0 duty per proof gallon. (13)	Rs. 5-5-0 duty per proof gallon. (14)	Rs. 5-0-0 duty per proof gallon. (15)	Rs. 4-11-0 duty per proof gallon. (16)	Rs. 4-6-0 duty per proof gallon. (17)	Rs. 4-1-0 duty per proof gallon. (18)	Rs. 3-12-0 duty per proof gallon. (19)	Rs. 3-7-0 duty per proof gallon. (20)	Rs. 3-2-0 duty per proof gallon. (21)	Rs. 2-8-0 duty per proof gallon. (22)	Rs. 1-4-0 duty per proof gallon. (23)
Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.
...
...	...	...	...	1,350	1,100	800	1,980	...	...	...	...	...
...	...	...	...	...	1,450	950	500	...	...	...	...	...
...
670	...	...	1,550	...	...	...	...	...	...	...	...	...
...
...	...	3,580	...	...	...	...	...	...	...	...	...	...
...	...	32	...	...	...	...	...	...	...	...	...	...
...	7,614	...	...	3,929	...	...	...	...	...	...	...	...
...	...	9,275	...	...	...	...	...	...	...	...	...	...
...
...
5,179	...	...	6,379	...	...	...	...	...	...	...	...	...
...	15,588	...	...	...	...	...	...	...	...	...	...	...
...	7,859	...	...	...	...	1,900	...	2,660	...	...	...	...
...	...	4,255	5,105	...	...	...	...	...	...	...	...	...
...	10,550	...	...	...	...	...	...	...	13,686	...	...	...
...	...	...	...	...	9,100	...	...	...	...	...	...	...
4,700	...	...	...	...	...	...	...	...	...	...	...	...
1,030	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	2,190	...	...	...	...	...	...	...	...
...
...	...	...	...	...	...	...	...	...	...	1,800	1,670	2,480
...	...	...	...	...	...	...	...	...	...	...	30	45
...	...	...	...	4,865	...	...	...	...	...	...	...	...
...	...	...	...	1,095	...	...	...	...	...	...	...	...
5,855	41,651	17,142	13,034	5,279	11,650	5,630	500	2,660	14,169	...	...	...
...
4,700	...	...	...	7,055	...	...	...	...	...	...	...	...
1,030	...	...	...	1,095	...	...	...	...	...	1,800	2,455	4,490
...	...	...	...	...	...	...	...	...	...	...	30	45
11,585	41,651	17,222	13,034	13,429	11,650	5,630	500	2,666	14,169	1,800	2,485	4,535
8,974	33,771	10,855	10,609	6,370	10,770	9,483	350	1,116	11,955	...	...	...
...
...
5,000	...	...	...	7,401	...	...	...	...	...	...	...	...
1,595	...	...	...	1,200	...	...	...	...	...	1,660	2,380	4,170
...	...	...	...	...	...	...	...	...	...	5	70	85
15,569	33,771	10,915	10,609	14,977	10,770	9,483	350	1,116	11,955	1,665	2,450	4,255

per proof gallon.

FORM X, PART I.—(b) Issues as Country Spirits in Contract Distillery Areas.

(1)	(2)	(3)	(4)	Quantity of Spirit issued to Retail Shops.			(27)
				In Liquid Gallons on payment of		Equivalent London proof.	
				Re. 0-10-0 duty per proof gallon.	Total liquid gallons.		
(24)	(25)	(26)		(27)			
Arakan ...	Phoenix ...	Akyab ...	40°	...	Galls. 9,450	Galls. 5,670	Rs. 37,940
		Kyaukpyu ...	40°	...	4,430	2,658	12,341
		Sandaway ...	40°	...	2,900	1,740	7,791
Pegu ...	Phoenix ...	Rangoon ...	40°	...	24,950	14,970	2,10,187
		Pegu ...	40°	...	2,226	1,336	7,476
		Insein ...	40°	...	125	75	1,055
Irrawaddy ...	Mandalay ...	Basscin ...	40°	...	7,586	4,551	29,359
		Henzada ...	40°	...	754	452	3,222
		Myaungmya ...	40°	...	11,543	6,920	38,912
		Ma-ubin ...	40°	...	9,275	5,565	31,303
	Phoenix ...	Salween ...	40°	...	483	290	996
	Mandalay ...	Toungoo ...	40°	...	11,558	6,935	39,754
Tenasserim ...	Phoenix ...	Thatôn ...	40°	...	16,612	9,967	59,755
		Amberst ...	40°	...	17,478	10,487	67,289
		Tavoy ...	40°	...	9,360	5,616	33,633
		Mergui ...	40°	1,210	25,446	15,267	60,266
Magwe ...	Mandalay ...	Magwe ...	40°	...	9,100	5,460	25,594
Mandalay ...	Mandalay ...	Mandalay ...	30°	...	4,700	3,290	20,562
			50°	...	1,030	515	3,219
			30°	...	4,985	3,490	10,798
Sagaing ...	Mandalay ...	Bhamo ...	30°	...	...	...	...
		Myitkyina ...	30°	...	5,950	4,165	9,817
			50°	...	75	38	66
		Katha ...	30°	...	4,945	3,461	17,343
			50°	...	1,095	548	2,737
		TOTAL FOR 1926-27 ...	(40° 60° 30° 50°)	1,210	163,276 ... 20,580 2,200	97,965 ... 14,406 1,101	6,69,873 ... 58,520 6,022
		Total ...	...	1,210	186,056	113,472	7,34,415
		Figures for previous year ...	(40° 60° 30° 50°)	1,085	154,697 ... 20,666 2,960	92,819 ... 14,460 1,481	6,53,266 ... 60,166 8,147
		Total ...	...	1,085	178,232	108,766	7,21,579

FORM X, PART II.—*Brewery Issues and Duty.*

Division and District. (1)	Name of Brewery. (2)	District to which issued. (3)	Quantity of Beer issued.				Duty realised. (8)	Remarks. (9)
			To Licensees. (4)	To Agencies (5)	Duty free. (6)	Total. (7)		
			Galls.	Galls.	Galls.	Galls.	Rs.	
Mandalay ...	... Mandalay ...	Mandalay ...	40,931	129,194	...	170,125	82,562	...
Total ...	{ 1926-1927	40,931	129,194	...	170,125	82,562	...
	{ 1925-1926	47,166	134,810	...	181,976	86,688	...

APPENDICES.

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FORM XI.—Statement showing the Gross and Nett Profits of Licensees.

Division and District.	Amount of Opium sold by Licensee.		Expenses.				Net profits.	Remarks.
	Raw.	Raw.	Cost of Opium sold.	Cost of shop establishment.	Cost of fuel and other contingencies.	Total.		
	Seers.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
ARAKAN	Akyab ...	1,626	2,92,706	2,77,961	3,403	134	2,81,498	11,208
	Kyaukpyu ...	704	1,26,797	1,20,599	1,231	178	1,22,008	4,789
	Sandoway ...	409	73,568	69,284	948	125	70,357	3,211
PEGU	Rangoon Town	2,321	4,17,868	4,08,932	4,283	547	4,13,762	4,106
	Pegu ...	719	1,29,462	1,23,562	2,136	189	1,25,887	3,575
	Tharrawaddy	475	85,500	80,733	1,162	34	81,929	3,571
	Hanthawaddy	1,027	1,84,793	1,76,402	3,224	398	1,80,024	4,769
	Insein ...	565	1,01,700	95,893	1,194	146	97,233	4,467
	Prome ...	1,129	2,03,182	1,95,687	2,484	464	1,98,635	4,547
IRRA-WADDY.	Bassein ...	1,552	2,79,353	2,65,939	4,179	181	2,70,299	9,054
	Henzada ...	1,376	2,47,743	2,39,729	3,336	106	2,43,171	4,572
	Myaingnya	1,845	3,33,343	3,24,633	3,705	65	3,28,403	4,940
	Ma-ubin ...	629	1,13,220	1,07,474	1,997	104	1,09,573	3,645
	Pyapön ...	832	1,49,698	1,42,786	3,186	14	1,45,986	3,712
TENAS-SERIM.	Salween ...	62	11,160	9,703	250	236	10,189	971
	Thatön ...	760	1,36,954	1,30,042	2,172	157	1,32,371	4,583
	Amherst ...	1,541	2,77,380	2,69,381	2,580	702	2,72,663	4,717
	Tavoy ...	1,000	1,80,061	1,77,060	1,236	212	1,78,508	1,553
	Mergui ...	1,804	3,24,813	3,16,207	2,976	479	3,19,662	5,151
	Toungoo ...	947	1,70,546	1,63,585	3,312	540	1,67,437	3,109
MAGWE	Thayetmyo	680	1,22,439	1,17,891	1,152	...	1,19,043	3,396
Total, Lower Burma		22,003	39,62,286	38,13,483	50,146	5,011	38,68,640	93,646
MAGWE	Minbu ...	497	84,490	81,473	984	...	82,457	2,033
	Magwe ...	159	27,030	25,679	360	90	26,129	901
	Pakökku ...	187	32,054	30,640	456	37	31,133	921
MANDALAY.	Mandalay ...	533	79,978	76,366	1,880	646	78,892	1,086
	Kyauksè ...	...	...	...	...	...	...	...
	Meiktila ...	...	...	...	...	...	...	...
	Myingyan ...	166	28,166	26,923	300	...	27,223	943
	Yamèthin ...	313	53,208	50,110	1,164	424	51,698	1,510
SAGAING	Bhamö ...	40	5,429	3,672	780	60	4,512	917
	Myitkyina ...	294	23,711	16,579	2,395	...	18,974	4,737
	Shwebo ...	...	...	...	...	...	...	...
	Sagaing ...	...	...	...	...	...	...	...
	Katha ...	627	81,163	70,977	2,434	522	73,933	7,200
	U. Chindwin	696	1,01,433	95,473	1,238	359	97,070	4,363
	L. Chindwin	211	31,642	30,278	384	...	30,662	980
Total, Upper Burma		3,723	5,48,304	5,08,170	12,375	2,138	5,22,683	25,621
Total for	1926-27 ...	25,726	45,10,590	43,21,653	62,521	7,149	43,91,323	1,19,267
	1925-26 ...	28,362	47,20,524	45,17,032	65,940	7,642	45,90,615	1,29,909

FORM NO. XII.—Statement showing the number of Registered Burman Opium Consumers, Lower Burma.

Division and District.				Number of consumers at close of 1925-26 and number received on transfer from other districts during the year of report.	Number died, given up habit or gone elsewhere during 1926-27.	Number of consumers at close of year.
(1)				(2)	(3)	(4)
ARAKAN—						
Akyab	...	...	...	952	140	812
Kyaukpyu	...	...	...	643	106	537
Sandoway	...	...	...	194	19	175
Rangoon Town	...	...	...	3	...	3
PEGU—						
Pegu	...	...	...	5	2	3
Tharrawaddy	...	...	...	19	1	18
Hanthawaddy	...	...	...	21	2	19
Insein	...	...	...	25	4	21
Prome	...	...	...	195	33	162
IRRAWADDY—						
Bassein	...	...	...	230	43	187
Henzada	...	...	...	142	33	109
Myaungmya	...	...	...	89	14	75
Ma-ubin	...	...	...	78	12	66
Pyapôn	...	...	...	25	5	20
TENASSERIM—						
Salween	...	...	...	12	...	12
Thatôn	...	...	...	76	6	70
Amherst	...	...	...	33	10	23
Tavoy	...	...	...	2	2	...
Mergui	...	...	...	1	...	1
Toungoo	...	...	...	52	12	40
MAGWE—						
Thayetmyo	...	...	...	70	5	65
Total				2,867	449	2,418

FORM XIII.—Statement showing the number of Registered Opium Smokers in Burma.

Division and District.	Number of smokers at close of 1925-26 and number received on transfer from other districts during the year under report.			Number died, given up habit or gone elsewhere during 1926-27.			Number of consumers at close of the year 1926-27.		
	Burmans.	Chinese.	Indians.	Burmans.	Chinese.	Indians.	Burmans.	Chinese.	Indians.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Arakan—									
Akyab ...	203	438	81	31	49	5	172	389	76
Kyaukpyu ...	29	114	24	5	36	2	24	78	22
Sandoway ...	3	102	7	...	11	...	3	91	7
Pegu—									
Rangoon Town ...	1	1,581	7	...	140	1	1	1,441	6
Pegu ...	...	598	...	...	143	...	...	455	...
Tharrawaddy ...	...	314	...	...	17	...	...	297	...
Hanthawaddy ...	...	852	...	...	60	...	...	792	...
Insein ...	5	481	1	...	68	...	5	413	1
Prome ...	...	600	...	...	57	...	...	543	...
Irrawaddy—									
Bassein ...	5	1,061	6	2	276	...	3	785	6
Henzada ...	40	976	5	12	229	...	28	747	5
Myaungmya ...	...	1,122	...	...	209	...	...	913	...
Ma-ubin ...	25	487	...	3	107	...	22	380	...
Pyapôn ...	8	625	...	...	100	...	8	525	...
Tenasserim—									
Salween ...	(a) 5	13	...	1	2	...	4	11	...
Thatôn ...	3	624	...	1	74	...	2	550	...
Amherst ...	(a) 26	1,152	7	8	211	3	18	941	4
Tavoy ...	...	965	3	...	66	...	...	899	3
Mergui ...	1	1,552	19	...	196	3	1	1,356	16
Toungoo ...	...	640	...	...	92	...	...	548	...
Magwe—									
Thayetmyo ...	...	262	...	...	15	...	...	247	...
Minbu ...	...	240	...	...	22	...	...	218	...
Magwe ...	...	294	...	...	44	...	...	250	...
Pakôkku ...	...	161	...	...	66	...	...	95	...
Mandalay—									
Mandalay ...	(a) 18	470	12	3	15	1	15	455	11
Myingyan ...	...	95	2	...	22	...	...	73	2
Yaméthin ...	...	271	...	...	17	...	...	254	...
Sagaing—									
Shwebo ...	...	15	...	...	1	...	...	14	...
Sagaing ...	...	16	1	...	...	...	...	16	1
Katha ...	...	823	...	...	230	...	...	595	...
Upper Chindwin ...	...	69	...	...	3	...	...	66	...
Lower Chindwin ...	...	127	...	...	10	...	...	117	...
Total ...	372	17,142	175	66	2,588	15	306	14,554	160

(a) Includes Shans.

FORM XIII.—Statement showing convictions for drunkenness under the Police or other special Acts, in Municipal and non-Municipal areas in Burma during 1926-27 and previous years.

Division and District.	Municipal or Non-Municipal Towns.	Population as per Census, 1921.	1924-25.		1925-26.		1926-27.		Remarks.	
			Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
ARAKAN.	AKYAB	<i>Akyab</i> ...	36,569	18	4'91	22	6'02	26	7'11	
		<i>Pauktaw</i> ...	632	1	15'82	6	94'94	4	63'29	
		<i>Minbya</i> ...	1,894	...	...	1	5'28	1	5'28	
		<i>Ponnagyun</i> ...	225	1	44'44	2	88'39	...	...
		<i>Rathedaung</i> ...	1,675	3	17'91	...	...	25	149'25	
		<i>Buthidaung</i> ...	1,123	1	8'90	...	...	...	...
		<i>Maungdaw</i> ...	2,023	2	9'88	...	...	...	...
		KYAUKPYU	<i>Kyaukpyu</i> ...	3,884	...	...	...	1	2'57	
		SANDOWAY	<i>Sandoway</i> ...	3,762	1	2'66	8	21'28	...	...
			<i>Taungup</i> ...	2,394	3	12'53	...	...	3	12'53
		<i>Gwa</i> ...	1,549	6	38'73	1	6'45	...	...
	RANGOON TOWN.	<i>Rangoon</i> ...	341,962	586	11'29	476	13'92	423	12'37	
	PEGU	<i>Pegu</i> ...	18,769	90	47'95	80	42'62	48	25'57	
		<i>Thanatpin</i> ...	3,905	...	...	...	...	2	5'12	
		<i>Dniku</i> ...	3,998	5	12'50	...	...	...	...
		<i>Nyaunglebin</i> ...	7,496	4	5'34	...	...	15	2'01	
	THARRA-WADDY.	<i>Thônzè</i> ...	6,594	6	9'10	4	6'07	6	5'87	
		<i>Tharrawaddy</i> ...	3,625	6	16'55	1	2'76	...	...
		<i>Leipadan</i> ...	9,901	15	15'14	34	34'34	14	14'14	
		<i>Sitkwin</i> ...	4,444	...	...	...	...	1	2'25	
		<i>Minhla</i> ...	3,829	7	18'28	10	26'12	5	5'16	
		<i>Othegon-Okpo</i> ...	5,855	15	25'62	5	8'54	...	...
		<i>Gyobingauk</i> ...	7,666	11	14'35	16	20'87	12	15'65	
		<i>Zigon</i> ...	6,916	9	13'01	24	34'70	...	...
		<i>Nattalin</i> ...	4,898	22	44'92	6	12'25	12	24'50	
	HANTHA-WADDY.	<i>Syiam</i> ...	15,193	17	11'19	6	3'95	...	...
		<i>Kungyangan</i> ...	3,267	...	...	...	...	...	...
		<i>Kyauktan</i> ...	3,951	1	2'53	8	20'25	...	...
		<i>Thongwa</i> ...	8,153	15	18'40	18	22'08	7	8'59	
		<i>Kayan</i> ...	5,318	8	15'04	2	3'76	18	33'85	
		<i>Twante</i> ...	4,159	1	2'40	1	2'40	4	9'62	
	INSEIN	<i>Insein</i> ...	14,398	30	20'84	21	14'59	42	29'17	
		<i>Taikkyi</i> ...	5,497	10	18'19	1	1'82	5	9'10	
		<i>Hlegu</i> ...	8,217	4	4'87	4	4'87	2	2'43	
	PROME	<i>Prome</i> ...	26,067	21	8'06	8	3'07	12	4'60	
		<i>Paungde</i> ...	14,154	15	10'60	20	14'13	14	9'89	
		<i>Shweddaung</i> ...	9,10	3	3'29	1	1'10	3	3'29	
		Carried over ...	6,03,070	737	...	786	...	705	...	

NOTE.—The names printed in italics denote Municipal Towns.

FORM XIII.—Statement showing convictions for drunkenness under the Police or other special Acts, in Municipal and non-Municipal areas in Burma during 1926-27 and previous years—contd.

Division and District.	Municipal or Non-Municipal Towns.	Population as per Census, 1921.	1924-25.		1925-26.		1926-27.		Remarks.	
			Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
IRRAWADDY.	Brought forward	6,03,070	737	...	786	...	705	...		
	BASSEIN ...									
		<i>Bassein</i> ...	42,563	169	39'70	126	29'60	136	31'95	
		<i>Kyönpyaw</i> ...	6,910	4	5'79	4	5'79	16	23'15	
		<i>Ngathaing-gyaung.</i>	6,751	1	1'48	12	1'78	19	28'14	
		HENZADA ...								
		<i>Henzada</i> ...	23,651	24	10'15	42	17'75	48	20'30	
		<i>Myanaung</i> ...	7,793	20	25'66	14	17'96	16	20'53	
		<i>Kyangin</i> ...	7,064	6	8'49	5	7'08	4	5'66	
		<i>Ingabu</i> ...	3,546	2	5'64	4	11'28	4	11'28	
		<i>Zalun</i> ...	2,403	7	29'13	11	45'78	4	16'65	
		<i>Lemyethna</i> ...	5,757	10	17'37	10	17'37	12	20'84	
		MYAUNG-MYA.								
		<i>Myaungmya</i> ...	6,280	49	78'02	67	106'68	56	89'17	
		<i>Wakema</i> ...	8,447	13	15'39	19	22'49	18	21'31	
		<i>Mawlamyainggyun</i>	6,115	15	24'53	10	16'36	12	19'62	
		<i>Einme</i> ...	4,073	9	22'10	2	4'91	1	2'46	
		<i>Labutta</i> ...	2,024	21	103'75	15	74'11	17	83'99	
		MA-UBIN								
		<i>Ma-ubin</i> ...	6,812	15	22'02	6	8'81	12	17'62	
	<i>Yandoon</i> ...	9,344	8	8'56	2	2'14	11	11'77		
	<i>Danubyu</i> ...	4,860	4	8'23	9	18'52	12	24'69		
	<i>Pantanaw</i> ...	5,059	1	1'98	7	13'84	2	3'95		
	PYAPÖN ...									
	<i>Pyapön</i> ...	8,107	6	7'40	2	2'46	10	12'34		
	<i>Kyaiklat</i> ...	9,224	6	6'50	11	11'93	5	5'42		
	<i>Dedaye</i> ...	5,568	13	23'35	9	16'16	3	5'39		
	<i>Bogale</i> ...	5,012	4	7'98	...	...	3	5'99	
TENASSERIM.	SALWEEN ...									
		<i>Papun</i> ...	1,414	1	7'07	...	...	...	...
		THATON								
		<i>Thatön</i> ...	15,091	9	5'96	16	10'60	10	6'63	
		<i>Kyaikto</i> ...	7,168	2	2'79	2	2'79	...	...
		<i>Pa-an</i> ...	3,655	1	2'74	2	5'47	...	...
		AMHERST								
		<i>Moulmein</i> ...	61,301	68	11'09	66	10'77	62	10'11	
		<i>Kawkareik</i> ...	6,587	10	15'18	10	15'18	
		<i>Amherst</i> ...	3,755	16	42'61	4	10'65	
	TAVOY ...									
	<i>Tavoy</i> ...	27,480	22	8'01	17	6'19	10	3'64		
	MERGUI ...									
	<i>Mergui</i> ...	17,297	2	1'16	29	16'77	28	16'19		
	TOUNGOO									
	<i>Toungoo</i> ...	19,332	19	9'83	29	15'00	26	13'45		
	<i>Pyu</i> ...	6,451	1	1'74	7	12'16	6	9'30		
	<i>Shawegyin</i> ...	5,758	1	1'55	6	9'30	7	12'16		
	Carried over ...	9,65,722	1,270	...	13,73	...	1,299	...		

NOTE.—The names printed in italics denote Municipal Towns.

FORM XIII.—Statement showing convictions for drunkenness under the Police or other special Acts, in Municipal and non-Municipal areas in Burma during 1926-27 and previous years—concl'd.

Division and District.	Municipal or Non-Municipal Towns.	Population as per Census, 1921.	1924-25.		1925-26.		1926-27.		Remarks.	
			Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
	Brought forward	9,65,722	1,270	...	1,373	...	1,289	...		
MAGWE.	THAYETMYO	<i>Thayetmyo</i> ...	10,768	3	2'79	7	6'50	3	2'79	
		<i>Allanmyo</i> ...	11,219	3	2'67	4	3'56	2	1'78	
		<i>Kama</i> ...	1,941	9	46'37	1	5'15	2	10'30	
	MINBU ...	<i>Minbu</i> ...	5,403	2	3'70	4	7'40	3	5'55	
		<i>Salin</i> ...	6,834	1	1'46	2	2'93	2	2'93	
		<i>Sagu</i> ...	5,025	2	3'98	5	9'95	...	...
		<i>Pwinbyu</i> ...	2,875	14	48'70	7	24'35	29	100'87	
		<i>Sidoktaya</i> ...	1,111	1	9'00	1	9'00	3	27'00	
		<i>Ngape</i> ...	1,595	...	...	1	6'27	6	37'62	
	MAGWE ...	<i>Magwe</i> ...	7,819	...	...	...	...	1	1'28	
		<i>Yenangyaung</i> ...	10,028	8	7'97	6	5'98	3	2'99	
		<i>Taungdwingyi</i> ...	6,306	2	3'17	1	1'58	...	...
PAKOKKU ...	<i>Pakokku</i> ...	19,507	12	6'15	6	3'08	13	6'66		
MANDALAY.	MANDALAY	<i>Mandalay</i> ...	148,917	81	5'44	96	6'45	33	2'22	
		<i>Maymyo</i> ...	16,558	31	18'72	36	21'74	15	9'06	
		<i>Amarapura</i> ...	8,497	34	40'01	12	14'12	2	2'35	
		<i>Myitnge</i> ...	3,439	8	23'26	12	34'89	...	...
	KYAUkse ...	<i>Kyaukse</i> ...	6,107	5	8'19	9	14'74	5	8'19	
	MEIKTILA ...	<i>Meiktila</i> ...	8,868	18	20'29	3	3'38	10	11'28	
	MYINGYAN	<i>Myingyan</i> ...	18,931	13	6'87	9	4'76	16	8'45	
	YAMETHIN	<i>Yamethin</i> ...	8,869	7	7'89	1	1'13	7	7'89	
		<i>Pyawbwe</i> ...	4,704	2	4'25	4	8'50	8	17'00	
		<i>Pyinmana</i> ...	14,886	12	8'06	9	6'04	13	8'73	
SAGAING.	BHAMO ...	<i>Bhamo</i> ...	7,741	11	14'21	8	10'33	...	...
		<i>Shwegu</i> ...	2,933	...	...	...	...	1	3'41	
	MYITKYINA	<i>Myitkyina</i> ...	4,956	20	40'36	11	22'19	10	20'18	
	SHWEBO ...	<i>Shwebo</i> ...	10,605	14	13'20	7	6'60	14	13'20	
		<i>Ye-u</i> ...	2,742	4	14'59	18	65'65	3	10'94	
	SAGAING ...	<i>Sagaing</i> ...	11,858	8	6'75	10	8'44	11	9'28	
	KATHA ...	<i>Kawlin</i> ...	1,105	...	...	3	27'15	5	45'25	
		<i>Katha</i> ...	2,081	...	...	2	9'61	2	9'61	
<i>Wuntho</i> ...		2,150	3	13'95	...	...	1	4'65		
L. CHINDWIN	<i>Mogok</i> ...	8,413	2	7'9	...	...	...	...
	<i>Monywa</i> ...	9,225	...	...	...	...	1	1'08		
	Total ...	1,359,738	1,600	11'24	1,668	11'72	1,513	11'13		

NOTE.—The names printed in italics denote Municipal Towns.

FORM XIV.—Number of Cases reported by Magistrates in which intoxicating liquor has been the cause of, or contributory to, a crime.

Division and District (1)	Number of cases.				Liquors.						Remarks. (12)	
	Reported. (2)	Investigated. (3)	True. (4)	Mistaken. (5)	Obtained from licensed shop by criminal. (6)	Obtained from licensed shop by agent of criminal. (7)	Illicit. (8)	Uncontrolled. (9)	Licensee dealt with. (10)	Illicit dealers convicted. (11)		
Arakan—												
Akyab ...	19	15	11	4	3	...	7	...	...	...	...	In 1 case, source of liquor unknown.
Kyaukpyu ...	16	16	12	4	12	...	...	...	...	...	...
Sandoway ...	27	13	10	3	10	...	...	...	...	...	...
Pegu—												
Rangoon Town ...	24	24	24	...	24	...	...	...	...	...	...
Pegu ...	...	...	...	...	...	...	...	...	...	...	...
Tharrawaddy ...	18	18	14	4	7	...	7	...	...	...	1	
Hanthawaddy ...	27	27	22	5	8	...	14	...	...	...	...
Insein ...	13	10	8	2	5	1	2	...	...	...	...	3 cases pending.
Prome ...	55	42	33	9	23	...	6	...	...	...	...
Irrawaddy—												
Bassein ...	161	138	110	28	102	...	8	...	...	...	2	
Henzada ...	40	34	23	11	18	...	5	...	...	...	3	
Myaungmya ...	60	22	14	8	2	...	12	...	...	...	...
Ma-ubin ...	36	42	35	7	34	...	1	...	...	...	2	
Pyapôn ...	83	69	46	23	43	...	3	...	...	...	...
Tenasserim—												
Salween ...	...	...	...	...	...	...	...	...	...	...	...
Thatôn ...	17	16	12	4	7	...	4	1	...	...	3	
Amherst ...	58	50	37	13	32	...	5	...	...	...	1	
Tavoy ...	15	15	12	3	9	...	3	...	...	...	1	
Mergui ...	56	46	38	8	28	...	10	...	...	...	...
Toungoo ...	26	26	18	8	16	...	2	...	...	...	...
Magwe—												
Thayetmyo ...	28	28	16	12	5	...	11	...	...	...	2	
Total, Lower Burma	779	651	495	156	388	1	100	5	...	...	15	
Magwe—												
Minbu ...	23	23	19	4	11	...	2	6	...	...	2	
Magwe ...	7	7	7	...	3	...	1	3	...	...	...
Pakokku ...	87	87	84	3	16	...	38	30	...	...	...
Mandalay—												
Mandalay ...	25	25	24	1	21	...	2	1	...	...	...
Kyaukse ...	25	25	17	8	9	...	4	4	...	...	...
Meiktila ...	65	56	40	16	13	...	1	26	...	...	...
Myingyan ...	90	69	33	36	8	...	7	18	...	...	...
Yamethin ...	11	4	2	2	2	...	...	...	...	...	...
Sagaing—												
Bhamo ...	...	...	...	...	...	...	...	...	...	...	...
Myitkyina ...	4	3	2	1	...	2	...	...	...	...	...
Shwebo ...	50	47	44	3	18	...	2	24	...	...	...
Sagaing ...	88	88	84	4	1	6	72	5	...	...	...
Katha ...	18	18	14	4	9	...	5	...	2	28	...	
Upper Chindwin ...	...	...	...	...	...	...	...	...	...	...	...
Lower Chindwin ...	2	2	1	1	1	...	...	...	...	...	...
Total, Upper Burma	495	454	371	83	112	8	134	117	2	30	...	
Total for { 1926-27 ...	1,274	1,105	866	239	500	9	234	122	2	45	...	
{ 1925-26 ...	1,400	1,149	849	300	542	19	173	107	5	18	...	

APPENDICES.

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FORM XIVA.—Statement showing the Imports of Liquors into Burma from Foreign Countries during the year 1926-27.

Liquor.	Quantity of gallons.		Value.	Decrease or Increase.	
	London proof.	Liquid.		Liquid gallon.	Value.
			Lakhs. Rs.		Lakhs. Rs.
Ale, Beer or Porter ...	...	714,363	22'80	+ *124,334	+ 4'54
	...	590,029	18'26	+ 5,293	- 0'3
Cider and other fermented liquors.	...	809	'05	+ 112	...
Spirit—	...	697	'05	+ 225	+ '02
Brandy ...	56,855	73,105	8'65	+ 8,847	+ 1'35
	50,352	64,258	7'30	+ 8,367	+ '30
Gin ...	7,369	10,408	'89	+ 1,665	+ '13
	6,733	8,743	'76	- 398	- '06
Rum ...	77,464	46,126	'53	- 11,176	- '18
	99,650	57,302	'71	+ 4,308	- '07
Whisky ...	49,457	64,983	11'38	+ 3,636	+ 1'25
	46,955	61,347	10'13	+ 6,102	+ '46
Drugs, etc.	...	7,058	2'18	- 5,626	- 1'27
	...	12,684	3'45	+ 3,097	+ '36
Liqueurs ...	...	1,539	'21	+ 426	+ '06
	...	1,113	'15	+ 434	+ '05
Perfumed ...	...	3,036	3'44	- 2,301	- '73
	...	5,337	4'17	+ 3,193	+ 1'50
Others ...	...	29,797	4'72	+ 12,657	+ 2'48
	...	17,140	2'24	- 1,342	- '36
Total Spirit ...	...	236,052	32'00	+ 8,128	+ 3'09
	...	227,924	28'91	+ 15,145	+ 2'18
Methylated spirit ...	...	19,806	'24	+ 9,994	+ '10
	...	9,812	'14	- 2,819	+ '01
Rectified spirit ...	...	3,969	'04	+ 3,969	+ '04

Wines ...	...	32,083	2'90	+ 172	+ '15
	...	31,911	2'75	- 712	- '16
GRAND TOTAL ...	...	1,007,082	58'03	+ 146,709	+ 7'92
	...	860,373	50'11	+ 17,132	+ 2'02

N.B.—The figures in italics are figures for 1925-26.

Statement showing Issues of Opium for Veterinary and Quasi-Veterinary purposes for the year 1926-27.

District.	Lbs.	Oz.	Grs.	Remarks.
Insein ...	0	12	...	
Myaungmya ...	0	15	278	
Yamèthin ...	0	2	...	
Pakòkku ...	7	15	167	
Upper Chindwin ...	0	13	72	
Veterinary Department ...	...	...	...
Total ...	10	10	79½	