



REPORT

ON THE

Administration of the Excise Department in Burma

During the Year ended the 31st March 1928

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RESOLUTION

ON THE

Report on the Excise Administration in Burma

FOR THE YEAR ENDED THE 31ST MARCH 1928.

Extract from the Proceedings of the Government of Burma (Ministry of Forests),
No. 7X29, dated the 25th January 1929.

READ—

The Report by the Excise Commissioner, Burma, on the Administration of the
Excise Department in Burma during the year ended the 31st March
1928.

RESOLVED THAT—

The Report be published.

By order.

W. H. PAYTON,
*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 1928.

CHAPTER I.

INTRODUCTORY.

1. The proposal to open a central *hlawzaye* brewery for Rangoon and neighbourhood having fallen through for want of any one willing to tender for the brewery license, the old system of permitting manufacture and retail sale on the same premises was continued, but some very important experimental modifications of the system were introduced in Rangoon and in one shop of Hanthawaddy District.

Under the old system the only revenue obtained from *hlawzaye* was from license fees as determined by auction. This did not enable Government to increase the taxation of this form of liquor at will, and *hlawzaye* remained a cheap and popular drink, the price of which might well be higher. With effect from the 1927-28 license year, a duty on the material used in manufacturing *hlawzaye*, at the rate of Rs. 3 per ten-gallon jar set up for fermentation, was imposed in all Rangoon shops and in one Hanthawaddy shop. In order to enable this duty to be assessed and collected, the license conditions for these shops were amended so as to provide that the fermenting room should be under double lock and that no jar could be either set up for fermentation or decanted after fermentation except in the presence of an Excise Officer. It was also found necessary to limit the quantity of rice permitted in each jar, to prescribe a minimum alcoholic strength for the liquor sold, and to prohibit transport of *hlawzaye* from areas in which no duty was

2 REPORT ON THE ADMINISTRATION OF THE EXCISE DEPARTMENT

assessed into duty-paying areas. The limit of possession and retail sale was also reduced from four quarts to two quarts. In order to simplify the working of the new system during the first experimental year and to ensure that there should not be a big drop in revenue owing to distrust of the new system by prospective bidders at the auctions, all the eleven licenses for which the new system was introduced were given to one Chinese firm for a license fee of Rs. 3,00,000. The new license year commenced on 1st July 1927, and the duty realized in the nine months from 1st July 1927 to 31st March 1928, was Rs. 5,36,700, which is equivalent to Rs. 7,15,600 for twelve months. The revenue of the new scheme was therefore equivalent to a total revenue for a complete year of Rs. 10,15,600. For the preceding five years the revenue in Rangoon under the old system was as follows :—

Year.	Revenue.
	Rs.
1922-23 ...	8,78,200
1923-24 ...	8,78,200
1924-25 ...	10,34,700
1925-26 ...	8,71,500
1926-27 ...	9,86,572*
Average ...	9,29,834

* (Twelve months' figures).

The new system has thus resulted in an increase of revenue in Rangoon in the first year, but if the revenue formerly realized from the Hanthawaddy-Kanaungto shop which was included in the scheme is taken into consideration, the increase is very small. This was accompanied by a very large decrease in the consumption of *hlawzaye* at the licensed shops, the average number of jars set up per day being only about 650, while in previous years reliable estimates of the number of jars set up per day were over 1,000. This reduction in sales at the licensed shops was largely due to competition from illicit sales of *hlawzaye* imported from outside Rangoon, especially before the transport of *hlawzaye* from non-duty paying areas was prohibited. A small extra staff was sanctioned to assist in suppressing these illicit sales. The new system has been continued in Rangoon in 1928-29 and has been extended to Insein Township. The duty has been raised to Rs. 4 per jar and the revenue promised from Rangoon is likely to be well above the previous maximum. It may be said therefore that the new system already promises to be very successful. It should provide an increasing revenue and one which can be enhanced at will, and it enables Government to take very effective measures in favour of temperance by:

increasing the duty and thus increasing the cost of the liquor. It also gives greater control over manufacture and substitutes taxation at the source for taxation purely from vend fees. It has not yet been decided if this system will be continued in 1929-30 or if another attempt will be made to establish a central brewery. It may be predicted however that there will be no reversion to the old system in Rangoon, and that something will be done to extend the area in which taxation at the source is in force.

The Myaungmya system of issuing opium in unhealthy areas to Burmans who had become addicted to the drug was adopted permanently in Kyaukpyu and extended experimentally to Bassein and Tharrawaddy.

In Amherst District, the licenses for nine country spirit shops were disposed of by calling for tenders instead of by public auction. This had previously been done for two shops as an experiment, and the number of shops so disposed of was increased in order to provide a greater volume of comparative statistics. It has since been decided to extend this tender system cautiously in other districts.

It was decided to extend the Contract Distillery system to Tharrawaddy, but effect had not been given to this decision during the year of report. Since the close of the year three country spirit shops have been opened in that district in place of two *hlawzaye* shops.

A number of licenses were withdrawn in criminal areas in Henzada District in the hope that this might reduce crime.

2. The form of the report remains the same, but some modifications have been made by the Government of India in Imperial Returns I to V.

Form of Report.

have been made by the Government of India in Imperial Returns I to V.

CHAPTER II.

SUMMARY OF EXCISE RECEIPTS AND CHARGES.

3. The gross receipts for the year amounted to Rs. 1,24,11,190. The Accountant-General's figure is Rs. 1,24,15,787, the difference being due to the inclusion in the latter figure of opium revenue from the Chin Hills District which is not included in the districts dealt with in this report, and two items of Rs. 100 each collected in Rangoon for the Shan States.

The total revenue showed a decrease of nearly Rs. 9 lakhs from the previous year but this is entirely due to the fact that the liquor licenses for the previous year were sold for a period of 14 months, and this was responsible for adding over 11 lakhs to the revenue of that year.

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The following table, similar to that given in paragraph 1 of last year's report, summarises the revenue results for the last three years :—

Heads.	1925-26.	1926-27 excluding liquor license fees for two extra months.	1927-28.	Increase (+) or decrease (-) over previous year.
	Rs.	Rs.	Rs.	Rs.
Country spirits	13,62,686	13,20,547	15,03,419	+ 1,82,872
Country fermented liquor	49,96,881	54,15,890	55,64,096	+ 1,48,205
Malt liquors	1,06,112	99,038	1,04,095	+ 5,057
Wines and spirits (foreign)	10,01,981	10,01,905	10,96,965	+ 95,059
Total Liquors	74,67,660	78,37,381	82,68,575	+ 4,31,194
Opium (excluding cost price of Excise Opium).	35,72,327	33,11,515	32,08,842	- 1,02,673
Fines and forfeitures	2,02,089	3,62,240	2,83,256	- 78,084
Hemp, cocaine, commercial spirits and miscellaneous.	20,219	23,658	18,806	- 4,852
Total	1,12,62,295	1,15,34,794	1,17,79,479	+ 2,44,685

Most of the revenue under "Fines and Forfeitures" represents the sale proceeds of confiscated opium and it appears from the above that there has been a normal increase in liquor revenue and the usual decrease in opium revenue. Opium revenue is bound to decrease in consequence of the restrictive policy (especially in connection with opium smoking), now in force. An attempt has been made to arrest this decline in opium revenue by raising the retail price in 1928-29, but the effect of this can only be temporary, and so long as smuggled opium is available there is a limit beyond which the price of Excise opium cannot be raised. The increase in liquor revenue occurred both in Lower Burma and in Upper Burma, but no very great increase can be expected in Upper Burma so long as the present prohibition policy of allowing Burmans in Upper Burma to drink no liquor but *tari* is enforced.

4. According to district returns the total expenditure of the year amounted to Rs. 24,18,026 or Rs. 51,006 more than in the previous year. If expenditure on the purchase of opium from Ghazipur is excluded, the actual running cost of the Department appears from the figures in Imperial Return II to be almost exactly the same as in the previous year, a decreased expenditure under rewards being counter-balanced by an equal increase under other heads. The district figures, however, are inaccurate. Except under the head "Rewards", where a

IN BURMA DURING THE YEAR ENDED THE 31ST MARCH 1928. 5

discrepancy of a few hundred rupees is due to the figures for Upper Burma districts, including some payments from Municipal Funds, the totals of the district figures differ widely from the Accountant-General's final expenditure figures for the province. The discrepancy under the head "Cost of opium supplied to the Excise Department" is explained in a foot-note to Imperial Return II as due to the fact that the district returns include the price of opium despatched from Ghazipur before the end of the previous year but received in the districts after the beginning of the year under report, but the other discrepancies can only be due to inaccurate reports from a considerable number of districts. Unfortunately, the Accountant-General is unable to supply figures by districts so it is impossible to discover which districts have submitted inaccurate returns and to reconcile the figures. In view of this impossibility of reconciling the figures, the question whether it will not be better to omit district figures from Imperial Return II in future reports and give only the Accountant-General's provincial totals is under consideration.

The variation between the Accountant-General's figures for expenditure in the previous year and the year of report, and the discrepancies between the Accountant-General's figures and the district totals in the year of report are exhibited in the following table :—

	Accountant-General's figures.		District figures.
	1926-27.	1927-28.	1927-28.
	Rs.	Rs.	Rs.
Cost of opium supplied to the Excise Department.	4,71,525	4,74,062	6,29,864
Rewards	2,54,655	2,24,854	2,29,923
All other expenditure	16,44,493	16,72,070	15,58,239
Total	23,70,678	23,70,986	24,18,026
Deduct establishment charges recoverable from other Governments.	1,52,868	1,52,593	1,52,593
Nett Expenditure	22,17,810	22,18,393	22,65,433

5. Remissions during the year amounted to Rs. 9,807, and the out-standings at the end of the year were Rs. 361. No Collections. difficulty was experienced in collecting the revenue. Form VI. The large refunds in Amherst District were due to refunds of earnest money when the sales of some licenses were set aside by the Commissioner. A licensee in Henzada District absconded after bidding too much for his license and there was a loss of Rs. 2,072, which was remitted, on resale of the license. The remission of

Rs. 7,083 in Kyaukpyu District was due to a loss on resale of a country spirit license after the original licensee had been imprisoned for a fraud connected with the issue of spirit from a bonded spirit warehouse.

CHAPTER III.

OPIUM.

6. The gross opium revenue (including the cost price of Excise opium) fell from Rs. 39,57,516 to Rs. 38,40,553. As has been explained in paragraph 3 above the nett revenue after excluding the cost price of opium fell by just over one lakh of rupees, and if the revenue under "Fines and Forfeitures" is taken as opium revenue the revenue fell by about Rs. 1,80,000. Increases are reported in Bassein and Kyaukpyu owing to the extension of the Myaungmya experiment to these districts, and in Prome owing to the receipt of a large number of consumers on transfer from other districts. In Rangoon there was an increase of opium revenue but a decrease under "Fines and Forfeitures", in consequence of more Excise opium and less confiscated opium having been sold in the Rangoon shops. In nearly all the other districts decreases in opium revenue are reported. These decreases are generally the result of decreases in consumption, but in Bhamo, Myitkyina and Katha, the decreases in sale proceeds of confiscated opium credited under "Fines and Forfeitures" were due to reductions in price. These reductions in price were necessitated by the fact that smuggled opium from China was very plentiful and cheap in these three districts.

7. The total quantity of opium issued to the opium shops decreased by 2·8 per cent. from 25,571 seers to 24,860 seers. The consumption of licit opium has decreased continuously every year since 1916-17 when the consumption was 48,539 seers, nearly double what it is now. The decrease in the year of report is less than usual owing to increases in Kyaukpyu, Bassein, Bhamo Myitkyina and Katha. The increases in Kyaukpyu and Bassein were due to the extension of the Myaungmya experiment to these districts, and the increases in the other districts were due to a reduction in the retail price. There are increases also in Prome, Magwe, Yaméthin, and Thatôn Districts but the explanation given for these increases is the large number of consumers transferred to these districts from other districts and these transfers do not affect provincial consumption. In other districts consumption either decreased or showed little difference from the previous year. The biggest percentage decreases were in

IN BURMA DURING THE YEAR ENDED THE 31ST MARCH 1928. 7

Myingyan (22 per cent), Henzada and Thayetmyo (16 per cent each), Pegu (11 per cent), Rangoon (12 per cent) and Myaungmya (11 per cent).

8. The incidence of consumption per 100 of the population, based on the 1921 census figures without any allowance for increase of population is now 0·21 of a seer against 0·22 of a seer in the previous year. The incidence has fallen in Lower Burma from 0·31 of a seer to 0·29 of a seer and has remained stationary in Upper Burma. The highest incidence is in Mergui with 1·2 seers per 100 of population followed by Tavoy and Rangoon with 0·65 and 0·60 of a seer, respectively per 100 of population. These high incidences are due to the fact that these are the districts with the biggest proportion of Chinese in the population.

Incidence of Consumption.
Form V.

From district reports it appears that the total number of consumers in the books of the opium shops is 38,294. This gives a consumption per consumer of 0·65 of a seer per annum, or a little less than one-seventh of a tola per day.

The incidence per consumer is lower in Rangoon than in any other district, and the biggest incidences per consumer are found in a few Upper Burma districts where the consumers are nearly all Chinese. The low incidence per consumer in Rangoon appears to be due chiefly to the large number of Indian consumers on very low rates of daily allowance.

Accurate figures for consumption by race are not available, but a rough estimate based on district reports regarding monthly average consumption by race is that Burmese consumers, numbering 5,565, consumed about 2,500 seers of opium, while 16,199 Chinese consumers consumed about 17,500 seers, and 16,530 other consumers (mostly Indians) consumed about 5,000 seers. These estimates give consumptions of 18·22 seers per annum per 100 of the total Chinese population of Divisional Burma, 0·41 of a seer per annum per 100 of the Indian and Shan population combined and 0·028 of a seer per annum per 100 of the Burmese population.

9. More than 75 per cent. of the Burmese consumers are on daily allowances of one-eighth of a tola. The commonest daily allowance for Chinese is one fourth of a tola, and more than half the Chinese consumers are on rates ranging from one-fourth to three-eighths of a tola. More than half of the Indians are on an allowance of one-sixteenth of a tola or less, but a considerable number get allowances of one-eighth of a tola. There have been no striking changes from the previous year. The maximum allowance reported is one of $2\frac{1}{4}$ tolas for a Chinese consumer in Tavoy, and there are six Chinese in Rangoon and two in Prome on allowances of two tolas. These high allowances, which are drawn by old consumers

who have been smokers for many years, will gradually disappear. A few years ago allowances of three tolas were quite common and there has been a great improvement in this respect in recent years. The highest allowance for Burmese consumers is half a tola which is drawn by one Burman in Kyaukpyu and the highest allowance for an Indian is five-eighths of a tola drawn by one Indian in Rangoon.

10. Seizures of contraband opium continued at a high level, amounting to 375,541 tolas against 379,808 tolas in the previous year. Opium is smuggled into Burma through Rangoon and Akyab from India, and through Bhamo, Myitkyina, Mandalay, Meiktila and Yamèthin from China and the Shan States, and these are naturally the districts in which the biggest seizures are made. The variations from the previous year's figures in these seven districts were as follows :—

Contraband Opium.
Form VIII.

Akyab seizures increased from 4,140 tolas to 11,892 tolas.

Rangoon seizures increased from 104,760 tolas to 113,970 tolas.

Mandalay seizures decreased from 87,599 tolas to 70,995 tolas.

Meiktila seizures increased from 4,582 tolas to 28,643 tolas.

Yamèthin seizures increased from 10,574 tolas to 25,503 tolas.

Bhamo seizures decreased from 60,986 tolas to 34,991 tolas.

Myitkyina seizures increased from 23,710 tolas to 32,046 tolas.

Katha seizures decreased from 26,154 tolas to 12,008 tolas.

In other districts there was a notable increase in Magwe from 1,809 tolas to 10,223 tolas, and a decrease in Insein from 15,988 tolas to 248 tolas. It is difficult to draw any inferences from these variations as the quantity of opium seized depends not only on the volume of smuggling but also on the vigilance and activity of the Excise staff, and to a certain extent on good or bad luck in seizing or missing large consignments. The high figure for Insein in the previous year was due to one big seizure of 12,480 tolas, and similarly the high figure for Meiktila in the year of report is due to a record seizure of 23,555 tolas. The Meiktila Excise Officers who made this seizure deserve great credit for following it up by proceeding to the Shan States and there obtaining evidence which resulted in the conviction of two of the smugglers who had despatched the opium from Heho. The increase in seizures in Myitkyina is attributed by the Deputy Commissioner to increased vigilance on the part of the preventive staffs, and I think the same credit may be given to the Akyab and Yamèthin staffs.

Separate statistics of seizures of Indian opium and seizures of foreign opium are now being kept, but some districts have not reported the results. Sufficient information has been received however to enable a fairly accurate estimate to be made. According to this estimate, out of the 4,690 seers seized, 990 seers were Indian opium and 3,700 seers were foreign opium. Even in Rangoon, which is the port of entry for most

of the smuggled Indian opium, seizures of Shan opium were nearly as large as seizures of Indian opium, the figures being 678 seers and 747 seers respectively. It does not follow from this that foreign opium is smuggled into Rangoon on nearly as large a scale as Indian opium. There are greater facilities for obtaining information of consignments of foreign opium sent from up country to Rangoon than for obtaining information of consignments of Indian opium smuggled in sea-going ships from Calcutta to Rangoon, and it is probable that a much larger proportion of smuggled Indian opium than of smuggled foreign opium escapes seizure. Since 1922, also, the searching of sea-going ships for contraband opium has been left entirely to the Customs, without any healthy rivalry from the Excise Department.

It is not possible to classify the foreign opium seized into Yünnanese opium and Shan opium, but an estimate based on the locality of the seizures and on such other information as is available, is that of the 3,700 seers of foreign opium seized, 2,166 seers were Chinese opium, and 1,534 seers were Shan opium. Seizures of Chinese opium were probably less than usual. The Commissioner, Sagaing Division, writes : " I think it is established that for a part of the year there was a falling off in the smuggling of illicit opium from China. The price certainly went up for some time." Enquiries were made about this at the time and it was reported that owing to the civil war in China and consequent disorganisation of the ordinary channels of opium distribution there was an exceptional demand for Yünnanese opium in Eastern China. The result was that for a month or two smuggling of Chinese opium into Burma was greatly curtailed and in Mandalay District the wholesale price of smuggled opium rose by nearly 50 per cent.

11. Most Deputy Commissioners report that there has been no change in the taste for opium. In Magwe and Minbu Districts increases in the number of Burman consumers of illicit opium are reported but it is doubtful if the figures are reliable. The Deputy Commissioner, Mergui, reports a continued increase in the taste for opium among the Salons of that district. On the other hand, the Deputy Commissioner, Bassein, writes with regard to the extension of the Myaungmya experiment to Bassein:—" An examination of the cases of a large number of Burmans who applied for registration as opium consumers for medical reasons shows that they acquired the habit at least ten years ago. The applicants are, with few exceptions, middle aged men so that it may be said that at least the young Burman is not taking to the drug."

In Myaungmya again, although registration is still open to those Burman addicts who require it on medical grounds, the total number of registered Burmans is decreasing so that new recruits to the habit are not being manufactured so rapidly as old addicts are dying off. This is

an encouraging result and indicates that the present policy is on the right lines. The Superintendent of Excise, Upper Chindwin, with whom the Commissioner, Sagaing Division, agrees to some extent, holds the contrary view that every new consumer's ticket issued in his district increases the number of habitues by more than one.

The fact remains that the consumption of licit opium has decreased steadily year by year and is now less than a third of what it was 22 years ago, and although the volume of smuggling and the amount of smuggled opium escaping seizure must have increased considerably in the same period it is improbable that it has increased to the same extent as the consumption of licit opium has decreased. In 1905-06 the consumption of licit opium was 78,386 seers, and the seizures of illicit opium were 1,486 seers. In the year of report the consumption of licit opium was 24,860 seers and seizures were 4,690 seers. It seems almost inconceivable that this increase of 3,200 seers in seizures should correspond with an increase of over 53,000 seers in the amount of contraband opium escaping seizure and I think therefore that the consumption of opium must be decreasing.

Opium is not being replaced to any extent by other drugs,

12. Wholesale prices ranged from Rs. 30 per seer for confiscated opium issued to a few shops in Bhamo, Myitkyina and Katha Districts to Rs. 177-8 per seer for Excise opium issued to one shop in Rangoon Town. The average wholesale price of Excise opium, obtained by dividing sale proceeds by issues, decreased from Rs. 172 per seer in the previous year to Rs. 171 per seer in the year of report. The rates are fixed so as to give licensees who run their shops economically a reasonable profit. They depend therefore on the retail prices fixed and on the estimated sales. Prices were generally suitable, but two Deputy Commissioners consider that in some of the shops in their districts the wholesale prices were too high to give the licensees sufficient profit.

13. Retail prices of Excise opium remained the same as in the previous year being Rs. 2-4 per tola in Lower Burma, Rs. 1-14 per tola in Mandalay and Lower Chindwin Districts and Rs. 2-2 per tola in other Upper Burma districts. The price in Lower Burma and in most Upper Burma districts was well below the price of smuggled opium. It has been raised in 1928-29. The retail prices of confiscated opium were reduced at several shops in the Bhamo and Katha Districts, where illicit opium smuggled from China was very cheap. Opium was again offered to the Kachins of the Hill Tracts at a reduced rate of Re. 0-10-9 per tola, but they preferred to depend on smuggled opium which is plentiful and cheap in the Hill Tracts adjoining China.

14. The number of shops decreased by 1 to 121, the Kawa shop in Pegu District having been abolished. The existing shops are generally reported to meet all reasonable requirements of consumers, but the question of how to induce Kachin consumers of the Kachin Hill Tracts to purchase shop opium instead of smuggled opium remains an unsolved problem. In the Upper Chindwin District the number of shops is said to be insufficient in view of the primitive state of communications there but the difficulty is overcome by the issue of special licenses, and the quantity of opium sold in the district scarcely justifies an increase in the number of shops.

15. The total number of druggists' licenses for the vend of opium, morphia and cocaine increased from 242 to 243, there being an increase in cocaine and morphia licenses and a decrease in opium licenses.

Special Licenses
Form III.

Special licenses in Opium Form I were issued as usual to meet the needs of mining encampments in mining districts and the system was found to work satisfactorily. The number of doctors' licenses in Opium Form VIII in Kyaukpyu District decreased from 22 to 7 and it is reported that with the introduction of the Myaungmya experiment the need for these doctors' licenses in Kyaukpyu has greatly decreased.

One of the druggist's morphia licenses in Rangoon was cancelled for breach of condition. No other instance of abuses in connection with special licenses has been reported.

16. The nett profits of opium licensees rose from Rs. 1,19,267 to Rs. 1,40,747, giving an average profit of Rs. 1,163 per licensee. The average profits of the previous year were exceptionally low, and licensees were treated more generously when wholesale prices were fixed for the year of report. Part of the increased profit is also due to a decrease in the expenditure by licensees on establishment and contingencies. A few of the licensees rendered assistance to the detective staff in the detection of cases but the majority confined themselves to shop work. No cases of dishonest salesmanship among licensees were reported. Profits in Kyaukpyu District were exceptional as the actual sales of opium were much above the estimates on which the wholesale prices were fixed.

17. The number of persons arrested for opium offences decreased from 3,316 to 3,172, but the number of persons convicted increased by 1 from 2,653 to 2,654. The percentage of convictions to arrests rose to 83.7, which is a very satisfactory figure. As was the case in the previous year, Myitkyina returned the greatest number of

Offences under the
Opium Act.
Forms VIII and IX.

Licenses and their
Profits.
Form XI.

Shop Licenses.
Forms I, III and XI.

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prosecutions and convictions. The number of convictions in Rangoon rose from 139 to 163. The figures from other districts do not call for comment. The fact that the number of arrests and convictions has varied slightly for many years in comparison with variations in seizures seems to indicate that the increase in the quantity of opium smuggled has not been accompanied by a corresponding increase in the number of persons engaged in the traffic.

Seizures have already been mentioned. None of the cases mentioned in the district reports exhibited striking features or disclosed any new method of smuggling.

18. Only nine districts made any use of Secret Service money. Secret Service Fund. The total expenditure, including expenditure by the Chief Superintendent of Excise, was Rs. 3,126

This does not include advances made from the Fund and afterwards recouped from rewards during the year. The use of this money led to some good seizures. Some Deputy Commissioners complain that their budget allotments under this head are so small that no use can be made of the Fund. Budget allotments do not need to be very big in any particular district, as money drawn as "show money" in a sale case is nearly always refunded in a few days, and other advances are usually refunded out of rewards in the same financial year. These recouped advances do not count against the budget allotment, but the difficulty is that it is not possible for the drawing officer to be absolutely certain, at the time the advance is drawn, that it will be recouped within the same financial year. In some other districts failure to use Secret Service money in any way seems to be due to the dislike of the Superintendents of Excise for the accounts instructions and orders connected with such advances and expenditure.

CHAPTER IV.

ALCOHOLIC LIQUOR—FOREIGN LIQUOR.

19. There was another large increase in the imports of foreign liquor, the total volume increasing by 22 per cent. and the value by 10 per cent. Most of this was due to a very large increase in the import of cheap foreign beer, the average price of which works out at Rs. 3-1-0 per gallon, or two annas per gallon cheaper than the average price of the beer imported in the previous year. The total imports of beer, are however, still below the pre-war figure of 1912-13. The total volume of spirits imported decreased, but there were small increases in the imports of both brandy and whisky. Over 93 per cent. of the brandy

IN BURMA DURING THE YEAR ENDED THE 31ST MARCH 1928. 13

came from France, and over 99 per cent. of the whisky from the United Kingdom, which was also the chief supplier of gin. Almost all consignments of rum arrived from Java.

20. The quantity of beer issued from the Mandalay Brewery, which is the only brewery in Burma, decreased from 170,125 gallons to 161,766 gallons. The amount issued to the Brewery agencies increased slightly. The total duty realised fell from Rs. 82,562 to 78,196. Burma beer finds it difficult to compete against cheap foreign beers, which are imported at low wholesale prices and allow a bigger profit to the retailer.

21. The total issues of foreign spirit manufactured in Burma increased very slightly from 27,684 to 27,911 London proof gallons. The quantity of potable spirit issued at the full duty rate of Rs. 17-8-0 per London proof gallon increased by 2,964 London proof gallons, and the quantity issued to the troops and Military Police at privileged rates of duty decreased by 3,015 London proof gallons. There was an increase of nearly 500 gallons in the issues of rectified spirit to chemists for the manufacture of medicinal preparations. The duty realised increased from Rs. 2,42,846 to Rs. 2,89,492.

22. The number of wholesale licenses decreased by 1 from 84 to 83. There was an increase of 2 in Lower Burma and a decrease of 3 in Upper Burma. The existing licenses seem to be all required and to be sufficient to meet requirements.

23. The number of retail licenses increased by 3 to 176. There was a decrease of 2 beer shops in Upper Burma, an increase of 1 Public House license in Lower Burma, and an increase of 4 Grocer's licenses, of which 3 were in Lower Burma and 1 in Upper Burma. The number of shops is not excessive, and is well below the figure for 1912-13. No breaches of conditions were reported.

24. Special licenses for the vend of foreign liquor increased from 417 to 472. Hotel licenses decreased by 1 but temporary licenses increased by 53. The number of temporary licenses in Rangoon increased by 50. This is the third year in succession in which there has been a considerable increase in the number of temporary licenses issued in Rangoon, but the reason for this rapid increase has not been reported. No cases of liquor being sold in contravention of the conditions of these licenses have been brought to notice.

25. The number of licenses for the vend of denatured spirit rose from 190 to 214, in spite of the fact that license fees, which had been charged only in Rangoon in previous years, were charged throughout Burma in the year of report. The revenue realised from these license fees is trifling and it would seem feasible to increase them.

Denatured Spirit.
*Form III, column 30,
and Form X, Part I(a),
column 8.*

No denatured spirit was issued from Burma Distilleries, and nearly the whole of the quantity used in Burma consisted of Java rum denatured in Rangoon before being passed through the Customs. The total quantity imported increased from 74,000 liquid gallons to 91,000 liquid gallons. It is used principally for the manufacture of varnishes and furniture polish, and no malpractices in connection with the use of the spirit were detected.

26. The number of licenses issued for the vend of rectified spirit and medicated wines rose from 92 to 108. No abuses in connection with these licenses were reported.

Rectified Spirit and
Medicated Wines.
*Form III, column 29,
and Form X, Part
I(a), columns 13 and
14.*

Rectified spirit was issued from the Phoenix Distillery, Moulmein, to a Rangoon firm of manufacturing chemists for the purpose of manufacturing tinctures and other spirituous medicinal preparations at a privileged rate of duty of Rs. 5 per London proof gallon. The quantity so issued increased from 1,624 gallons to 2,118 gallons. The system worked satisfactorily, and another Rangoon firm of chemists applied for a similar concession which has been granted for 1928-29.

Small quantities of rectified spirits were also issued duty free for educational and industrial purposes to the Institute of Public Health and to the Chief Ordnance Officer, Rangoon Arsenal. It has been decided that in future rectified spirit should be issued duty free to the Medical Store Depôt for supply to hospitals in Burma but effect had not been given to this decision during the year of report.

27. License fees for the sale of foreign wines and spirits fell from Rs. 8,85,060 to Rs. 8,07,467 but as licenses in the previous year were sold for 14 months and the license fees were therefore equivalent to Rs. 7,58,623 for 12 months, there has really been a small increase of 6 per cent. License fees for the sale of beer only rose from Rs. 19,218 to Rs. 25,900 in spite of the fact that the licenses were for a shorter period. This represents, on a twelve months' basis, an increase of over 50 per cent., due to a continued increase in the consumption of foreign beers, from which the retailers obtained good

License Fees.
*Form I, columns 13, 16
21 and 22.*

profits. License fees for the vend of commercial spirits and medicated wines amounted to Rs. 4,826. In previous years the revenue from license fees for these commodities was not shown separately from the revenue from duty, but there appears to have been a decrease due principally to the change in the license year.

Country Spirit.

28. The contract distillery system remained in force in the same 21 districts as in the previous year. The opening of new shops in some districts was more than counterbalanced by the closing of old shops in others and there was a net decrease of two licenses. The total issues in London proof gallons rose from 113,472 to 117,006, with a corresponding increase of duty from Rs. 7,34,555 to Rs. 7,39,737. There were very few changes in the rates of duty, which varied as in the previous year from 10 annas per London proof gallon for two shops on the Siamese border in Mergui to Rs. 14-1-0 per London proof gallon in Rangoon and Insein. Retail prices vary from 10 annas per reputed quart of 30 degrees under proof spirit at one shop in Bhamo District to Rs. 2-8-0 per reputed quart of 40 degrees under proof at one shop in Rangoon Town. Bhamo and Thaton were the only districts in which maximum retail prices were fixed. The maximum prices at two of the shops in Bhamo District were raised during the year.

Seizures of illicit country spirit decreased from 2,182 to 2,051 gallons. The number of persons arrested for offences in connection with country spirit fell from 2,404 to 2,285 and the number convicted fell from 1,989 to 1,880. The percentage of convictions to arrests fell from 82.7 to 82.3. The biggest seizures were made in Bhamo, Myitkyina, Magwe and Mandalay Districts and the seizures of illicit spirit in Upper Burma exceeded those in Lower Burma by over 200 gallons.

Distillery spirit is a popular drink. It is expensive in comparison with *tari* and other country fermented liquor and it is therefore drunk in moderation and does not cause much drunkenness or crime. It has to compete in most districts with illicit spirit which can be produced very cheaply and pays no duty.

The secret ingredient experiment was continued but work in this connection is hampered by the fact that there is still no provincial Excise Laboratory. A proposal to form an Excise Laboratory as a branch of the Chemical Examiner's Laboratory is under discussion.

29. The number of licenses for the sale of contract distillery spirit fell from 196 to 194. It is estimated that these shops serve a population of 3,773,124 persons and an area of 53,413 square miles. This gives five shops for every 100,000 persons, and 275 square

Licenses and Licence
Fees.
Forms I and III.

miles per shop. In previous years these averages were estimated on the basis of the total area and population of the province instead of on the area and population estimated to be served by the shops. In several districts the number of shops is reported to be insufficient to meet the demand and it is unquestionable that a large proportion of the legitimate demand for spirits is met from illicit sources.

License fees increased from Rs. 6,73,218 to Rs. 7,47,470, and if allowance is made for the fact that licenses were sold for 14 months in the previous year the increase is found to be nearly 30 per cent. The biggest percentage increases occurred in Mandalay, Magwe, Rangoon and Tavoy and the increase generally was more pronounced in Upper Burma than in Lower Burma. The average taxation per proof gallon rose from Rs. 12'40 to Rs. 12'71, which was about equally divided between duty and vend fees. Vend fees were high in comparison with duty in Kyaukpyu, Sandoway, Ma-ubin, Toungoo, Magwe, Bhamo and Myitkyina and it is therefore possible that duty rates could be raised with advantage in some of the shops of these districts.

30. The number of outstill licenses remained the same as in the previous year—there being two stills in Salween District, one in Amherst District and one in Insein District, and one subsidiary shop each in Salween and Amherst Districts. Communications are not yet good enough for these areas to be brought under the contract distillery system. License fees increased from Rs. 10,300 to Rs. 16,110 in spite of the period of the licenses being shorter. Revenue increased in Amherst and Salween and decreased in Insein. The 6 shops are estimated to serve a population of 50,866 persons and an area of 1,408 square miles.

Country Fermented Liquor—Tari.

31. The *tari* tree tax system no longer exists in Burma.

Tari Tree Tax.

Form I.

32. The number of shops for the retail vend of *tari* fell from 494 to 493. The revenue, which is all from license fees, was almost exactly the same as in the previous year, but as licenses for the previous year were sold for 14 months, this represents an increase of 17 per cent. on the corresponding revenue for 12 months. A decrease in the number of licenses in Lower Burma was accompanied by an increase of revenue, and an increase in the number of licenses in Upper Burma was accompanied by a decrease of revenue. The grant of a monopoly for *hlawzaye* licenses in Rangoon stimulated competition for *tari* licenses and thus contributed to a big increase of Rs. 50,000 in the *tari* revenue from Rangoon.

Seizures of illicit *tari* increased from 3,444 gallons to 4,694 gallons. More was seized in Upper Burma than in Lower Burma in spite of the fact that in Upper Burma considerable areas are distant more than 5 miles from a licensed shop and in these areas *tari* is unrestricted and cannot be seized. The number of persons arrested and convicted for offences connected with *tari* rose from 1,353 and 1,133 to 1,428 and 1,211 respectively. The percentage of convictions to arrests rose from 83·7 to 84·8.

Tari is still a popular drink. Judging from the license fees, which average Rs. 2,908 per shop, the profits on licensed sale must be considerable in spite of its extreme cheapness. With regard to its effect on drunkenness and crime this cheapness is its greatest danger. Statistics regarding consumption and prices for *tari* are not available but an attempt will be made to get as accurate figures as possible for future reports.

The *tari* shops in Amarapura Subdivision, Mandalay District, which had been closed as an experiment for seven years, in response to the wishes of the temperance party, were reopened in the year of report. During the years that the shops were closed the number of convictions for drunkenness in Amarapura Town averaged 13 per annum and there were as many as 34 such convictions in 1924-25. In the year of report, with the shops again open, there was not a single conviction for drunkenness in Amarapura Town.

Country Fermented Liquor other than Tari.

33. The number of *hlawzaye* licenses increased from 319 to 320.

Licenses. Two country spirit shops in Pegu District were
Form III. converted into *hlawzaye* shops. One *hlawzaye*
license in Henzada District was abolished as it was
situated in a criminal area. In Hanthawaddy, Bassein and Ma-ubin
cases were detected in which licensees were carrying on illicit distillation
under cover of these licenses.

The price at which the liquor was sold varied from 4 annas to 8 annas per reputed quart, according to the strength of the liquor. It is a cheap and potent drink, very popular among the Indian labouring classes. In Rangoon an increase in retail price, consequent on the change in the system of taxation, has coincided with, and has partly contributed to, a decrease from 423 to 292 in the number of persons convicted for drunkenness.

As has already been mentioned, a change of great importance was introduced as an experiment in Rangoon. In previous years all the licenses were sold by auction, and the revenue realised from these license fees was the only revenue from this form of liquor. In order to introduce taxation at the source and provide greater control it was proposed that all the shops in Rangoon should be required to purchase

their requirements at a Central Brewery, where a duty would be imposed on all issues. The Chinese liquor traders disliked this proposal with the result that not a single tender for the brewery license was received. It was then decided to allow the old system of manufacture at the retail shops to continue, but to introduce the new method of taxation described in paragraph 1 above. One very important result of this new system was that it has familiarised the *hlawzaye* manufacturers with the idea of taxation at the source and has thus paved the way for the introduction of a Central *Hlawzaye* Brewery, which may possibly be established in 1929-30. For the year 1928-29, the new system has been continued in Rangoon and extended to Insein Township, the quantity of rice per jar being increased from one-fourth to five-sixteenths of a basket, the rate of duty being raised from Rs. 3 to Rs. 4 per jar and a system of calling for tenders being substituted for the monopoly system. As a result, the *hlawzaye* revenue for Rangoon for 1928-29 promises easily to surpass all previous records. Another result of the new system is that it has given greater control over manufacture and more accurate statistics of consumption. It is proved also that consumption has been greatly reduced in consequence of the enhanced retail prices, and it is very satisfactory that this has been done without any sacrifice of revenue. A Central *Hlawzaye* Brewery for Rangoon and neighbourhood is a more ideal system in theory, but there are various practical difficulties to be overcome before it can be initiated successfully.

The sending of samples of *hlawzaye* to the Calcutta Customs Laboratory was discontinued during the year in consequence of the Government of India's decision to charge fees for all analyses of Excise samples, and in anticipation of the early opening of an Excise laboratory for Burma.

34. The total revenue from *hlawzaye* amounted to Rs. 41,30,488.

License Fees.	The revenue in the previous year was Rs. 48,5,110
<i>Form I.</i>	for fourteen months, equivalent to Rs. 41,87,237

There was thus a slight decrease, which is more than accounted for by the fact that the Rangoon revenue included both license fees and duty, and duty was collected for only nine months of the year.

General.

35. The arrangements for vend are generally considered to have been suitable but in several districts the number of Vend Arrangements. shops is said to be insufficient to meet the demand and proposals to open additional shops are under consideration. There was no change in the hours of closing, except in Frome Town where 8-30 p.m. was substituted for 8 p.m., in order to prevent illicit sales, as many labourers do not stop work till 8 p.m. The limits of

possession and retail sale of *hlawzaye* in Rangoon were reduced from 4 quarts to 2 quarts. In other districts there was no change during the year of report, but it was decided to introduce a two-bottle limit for *hlawzaye* in Insein and Hanthawaddy Districts, and a two-bottle limit for both *tari* and *hlawzaye* in Thayetmyo District in 1928-29.

36. The provisions of the Excise Rules regarding the location of shops were observed in every district. Excise Location of Shops. Advisory Committees were consulted and in many cases their advice was accepted and their objections to the sites selected were upheld.

37. There are now 68 Excise Advisory Committees in the municipalities and notified towns of the province. Local Option. These Committees were always consulted about any proposed arrangements in regard to retail licenses. In rural areas local opinion was always consulted with regard to any proposal to open new shops.

The triennial programmes for the maximum and minimum number of retail licenses of each kind to be issued within municipalities and notified towns, were fixed during the year for the three years beginning with 1928-29. In 50 towns the Excise Advisory Committees accepted the proposals of the Collector, but in one of these cases the Local Government reduced the proposed scale on the advice of the Commissioner. In 17 cases the Excise Advisory Committees recommended reductions in the number of licenses proposed by Collectors. In two of these cases the recommendations of the Committees were accepted, and in the other 15 cases their objections were overruled, by the Local Government.

The Rangoon Excise Advisory Committee again refused to act. The rules, however, have not been altered so that the Committee is still in existence and it is open to the members to resume their functions whenever they wish to do so.

38. Opinions differ as to whether there has been any change in the drinking habits of the people. Most officers report no change. The Deputy Commissioner, Toungoo, reports a noticeable change in an increased fondness for beer among the better class of Burmans, and this opinion is supported by the rapid increase in the imports of foreign beer.

The incidence of consumption of distillery spirit per 100 of the population has been calculated this year on the basis of the population estimated to be within reach of the shop instead of on the total population of the province, and on this basis is found to be 3.10 London proof gallons. The figures depend upon the guesses made by the local officers

at the area and population served by each shop and are of little value. The incidence of consumption of opium has been calculated on the total population of the province, as each opium shop has a definite jurisdiction and every part of the province is within some such jurisdiction.

The average total revenue per head of the population was Rs 1.06 of which Rs. 0.70 represents revenue from potable alcoholic liquor and Rs. 0.36 represents other revenue chiefly from opium. The revenue per head is particularly low in Akyab, Tharrawaddy, Insein, Henzada, Ma-ubin, Thatôn and Thayetmyo in Lower Burma and in Pakôkku, Shwebo and Sagaing in Upper Burma. The excise staffs of Ma-ubin, Shwebo and Sagaing Districts have been increased, and proposals for an increase of staff in Insein have been submitted to Government, and it may be hoped that these increases will lead to an increase of revenue in these districts.

39. Arrests for offences in connection with alcoholic liquor rose from 6,904 to 6,997, convictions from 5,624 to 5,810 and the percentage of convictions to arrests from 81.5 to 83. The number of cases connected with *tari* and other fermented liquor increased slightly, and the number of country spirit cases decreased slightly. The number of prosecutions for breaches of the conditions of licenses decreased. The total seizures of all kinds of illicit liquor rose from 23,975 gallons to 36,607 gallons. Seizures of foreign liquor were almost exactly the same as in the previous year. Seizures of country spirit decreased slightly, but there was a very big increase in the seizures of illicit country fermented liquor other than *tari*, and most of this was probably intended for illicit distillation. There was also a considerable increase in seizures of *tari*. The most important seizure of the year was at Thingangyun in Insein District where two big stills with 7½ gallons country spirit and 841 gallons of *scinye* were seized. The accused in this case were convicted and sentenced to imprisonment. The spirit that was being manufactured was probably intended for sale in Rangoon.

Offences in connection with Alcoholic Liquor. Forms VII, I and IX.

40. Convictions for drunkenness in urban areas rose from 1,513 to 1,633. There was a decrease in the Arakan Division and in Rangoon Town, and an increase in all the other divisions. The Arakan Division with only 18 convictions in a total urban population of 60,046 has easily the best record in this respect, and the Irrawaddy Division with 460 convictions in a total urban population of 188,744 has the worst record. Possibly Arakan's sobriety may be due to the fact that expensive country spirit is the principal drink there, *tari* being somewhat scarce, and *hlawzaye* not being sold but the statistics are not

Relation between Drink and Crime. Forms XIII and XIV.

sufficiently detailed to allow of any reliable inferences being drawn regarding the connection between the amount of drunkenness and the kinds of liquor sold. Of towns with over 10,000 inhabitants Akyab and Thatôn with no convictions at all would seem to be the soberest and Insein and Myingyan have the biggest proportion of convictions, namely 45·84 and 42·79, respectively per 10,000 of population. The statistics for Amarapura Town have already been mentioned in paragraph 32 above.

The number of criminal cases in which intoxicating liquor was reported by the police as the cause of crime was 1,642 against 1,274 in the previous year. The number investigated by the Excise was 1,327 and the number found on investigation to be true was 1,018. Bassein again headed the list of reported cases with 189, but it was in Pakôkku District that the largest number of cases, namely 120, were found to be true. Most of these 120 cases in the Pakôkku District were due to uncontrolled *tari* outside the five mile radius. The total number of cases in which the liquor was found to have been obtained from a licensed shop increased from 509 to 630, but in the great majority of these cases the licensee had not committed any breach of his license, and in only one case was the licensee dealt with. In consequence of a discussion between the Deputy Commissioner, Pegu (Mr. B. W. Swithinbank, I.C.S.), and the writer of this report regarding the accuracy of these statistics, Mr. Swithinbank kindly undertook to make a detailed examination of criminal proceedings relating to convicted hurt cases in the Pegu District Record Room. He reports the result of this investigation in the following note, which is reproduced *verbatim* at his request :—

" I have examined the records of 242 cases tried in Pegu District in the three years 1925—27 in which adult males of indigenous races (Burman, Talaing, Karen, Shan, Chin, etc.), were convicted of voluntarily causing hurt, with the following results :—

Section of Indian Penal Code.	No. of convictions.	No. of cases in which drink contributed to the crime.
323	80	7
325	14	2
Total hurt without deadly weapons ...	94	9
324	96	19
326	52	11
Total hurt with deadly weapons ...	148	30
GRAND TOTAL ...	242	39

It is remarkable that drink appears to have contributed to about 1 case in 10 of hurt without deadly weapons and 1 case in 5 of hurt with deadly weapons.

2. The real percentage must be much larger than this. Drunkenness is seldom a fact in issue and there is often no trace of it on the record where it probably really was an important factor. Sometimes it is deliberately concealed by the witnesses to protect the seller of the liquor against prosecution. However probable its presence (*e.g.*, in cases of unprovoked savagery at a *pwé* where the culprit is the local bully) I have taken no account of it unless there is evidence on the record of the consumption of drink.

3. In 17 of the 39 cases, the liquor was probably illicit—not necessarily illicitly manufactured, but obtained otherwise than from a licensed shop."

One result of this enquiry is to establish the fact that in Pegu District at least previous reports have not been accurate, the figures for that district in column 2 of Form XIV for 1924-25, 1925-26, 1926-27 and 1927-28 being 13, 8, *nil* and *nil*, respectively. At the same time, only 39 hurt cases in three years in a very large and wealthy district, with the fairly high proportion of 15 convictions for drunkenness per 10,000 of population in urban areas, cannot be said to indicate that the drink factor is of very great importance in the causation of crime. Moreover, in some of these 39 cases the liquor may have been taken, to quote a former Excise Commissioner, merely "as a stimulant to action already premeditated", and may not have been the real cause of the crime. The fact that Mr. Swithinbank found a larger percentage of cases in which drink has been taken in cases where deadly weapons were used than in other cases seems to indicate that the number of cases in which drink was thus taken merely as a stimulant may be quite considerable. I hope that some other Deputy Commissioners will follow Mr. Swithinbank's example and make a detailed examination of the proceedings in their Record Room to test the accuracy of their statistics. One Deputy Commissioner expresses the opinion that "a vast number" of assault, hurt and murder cases are due to drink but such an opinion is valueless unless it is supported by facts and figures.

CHAPTER V.

INTOXICATING DRUGS.

41. The number of licenses for the possession of ganja for the treatment of elephants fell from 18 to 17. Licensees were allowed to purchase their requirements from the stocks of confiscated ganja. The possession of hemp drugs for any other purpose is illegal in Burma, and even chemists, as the law stands at present, may not stock drugs containing preparations of hemp. Proposals to permit chemists to keep and sell galenical preparations of hemp are under consideration. No orders have been passed yet on the proposal to experiment with the licensed sale of ganja to Indians in Rangoon.

Seizures of illicit hemp drugs fell from 191,281 tolas to 130,048 tolas. Arrests decreased from 733 to 664, and convictions from 578 to 533. The percentage of convictions to arrests rose from 78·09 to 80·3.

Hemp drugs are consumed only by Indians and no reports of Burmans having taken to the habit have been received.

42. Pharmacists' licenses for the vend of cocaine rose from 53 to 55.

Cocaine Drugs.
Forms I, III and IX. The total quantity of cocaine sold under these licenses amounted to 9 lbs. 5 oz. 127 grains, and the stocks in hand at the close of the year were 9 lbs. 113 grs. No abuses were detected in connection with these licenses.

The quantity of cocaine seized increased enormously from 26,526 grains to 986,227 grains. Almost the whole of this was seized by the Customs Department on sea-going vessels arriving in Rangoon. Outside Rangoon, seizures show very little variation from the previous year. The Collector, Rangoon, reports that the price of illicit cocaine ranged from Rs. 50 to Rs. 80 per ounce during the year. In the previous year the price was reported to have risen to between Rs. 100 and Rs. 150 per ounce. The Customs Department made no seizures of cocaine in the previous year, and seized over 900,000 grains in the year of report. If the prices reported are correct, it is evident that more cocaine must have been smuggled into the country in the year of report than in the previous year, and that the absence of seizures in the previous year must have been due to a real decrease of smuggling. Unfortunately this decrease has not continued. Most of the cocaine seized was of Japanese manufacture. In spite of the large increase in seizures, the number of persons arrested for cocaine offences fell from 143 to 89, and the number convicted from 96 to 61. The Excise Department was not very successful in arresting cocaine traffickers during the year.

The Collector, Rangoon, reports that there are now no cocaine dens properly so called, the illicit traffic being confined to street hawkers who are supplied and financed by dealers.

43. The number of druggists licenses' for the vend of morphia drugs increased from 47 to 52. No abuses were reported in connection with these licenses. The illicit use of morphia is very rare in Burma, and seizures were very small.

Morphia.
Forms III, VIII and IX.

CHAPTER VI.

WORKING OF THE EXCISE ESTABLISHMENT.

44. Some important changes were made in the strength of the establishment during the year. An additional Superintendent was appointed for Rangoon to supervise the classification, purification and

Strength of Establish-
ment.

distribution of the stocks of confiscated opium and to assist the senior Superintendent in his inspection duties. This was a temporary appointment at first, but it was converted into a permanent appointment before the close of the year. It was decided to increase gradually the cadre of Assistant Superintendents so as to provide for unimportant districts, where Excise work has hitherto been under the District Superintendent of Police or the *Akunwun* as Special Excise Officer, being placed under the charge of Assistant Superintendents. The Thayetmyo District was changed from a Superintendent's charge to an Assistant Superintendent's charge at the same time as the extra Superintendent's appointment for Rangoon was made permanent. Extra staffs of 1 Inspector, 2 Sub-Inspectors and 3 peons were sanctioned for Shwebo, Sagaing, Lower Chindwin and Pakôkku Districts. Previously the staffs in these districts had been either non-existent or hopelessly inadequate. An additional permanent clerk was sanctioned for Akyab District and an additional temporary clerk for Meiktila District. Four temporary Sub-Inspectors and four peons were entertained in Rangoon in connection with the new *hlawzaye* scheme. Temporary Inspectors with peons were entertained in Tharrawaddy, Kyaukpyu and Bassein for work in connection with the introduction of the Myaungmya experiment of selling opium to Burmans for medicinal purposes.

At a conference held by the Commissioner, Sagaing Division, in Myitkyina in November 1926 it was decided that the staffs of Bhamo and Myitkyina Districts ought to be increased considerably in order to suppress the smuggling of opium from China, but these proposals were still under discussion in the year of report. They have since been sanctioned.

45. The total number of persons arrested decreased slightly from 11,382 to 11,142, but the number of persons convicted rose from 9,164 to 9,252, the percentage of convictions to arrests being now 83. In Sandoway, Prome, Salween, Myitkyina and Katha the convictions exceeded 90 per cent. of the arrests. Minbu was the only district in which the convictions were less than 70 per cent. of the arrests.

Of the 9,252 persons convicted, 1,747 or 18.9 per cent. were sentenced to imprisonment. In Kyaukpyu, Sandoway, Thatôn, Tavoy, Minbu, Myingyan and Lower Chindwin the percentage of imprisonment to convictions was below 10. In Myaungmya, Salween, Mandalay, Yamèthin, Bhamo and Myitkyina, on the other hand, over one quarter of those convicted were sentenced to imprisonment. The total fines imposed fell from Rs. 2,78,003 to Rs. 2,60,591, and fines realised fell from Rs. 2,12,200 to Rs. 2,00,441.

There was a decrease in the number of arrests in both Upper Burma and Lower Burma. Henzada and Shwebo Districts showed the biggest proportionate increases, and Myaungmya District the biggest proportionate decrease.

Excise Officers were responsible for 64 per cent. of the arrests and 63 per cent. of the convictions against 63 per cent. of arrests and 62 per cent. of convictions in the previous year. In Pegu, Prome, Ma-ubin and Minbu Districts the Excise staff accounted for less than half the convictions, while in Bhamo, Meiktila and Mergui Districts they accounted for 85 per cent. or more.

Action was taken under the preventive sections of the Opium and Excise Laws in most districts, those which were most active in this respect being Akyab, Prome, Katha and all the districts of the Irrawaddy Division. The statistics do not show these prosecutions separately, but according to district reports, which may not be complete, the total number of completed cases was 389 and the number of convictions was 309.

46. The relations between the excise staff and the police continued to be cordial and most Deputy Commissioners acknowledge gratefully the assistance received from the police in Excise work. The Deputy Commissioner, Mandalay, however, thinks that the police might have done better, and the Collector, Rangoon, remarks that co-operation between the Customs, Police and Excise Departments still leaves much to be desired.

The attitude of headmen continued to be apathetic in most districts. Some district reports do not give any details regarding the work done by headmen. Of those which do give such details, the best results appear to have been obtained by the Headmen of Ma-ubin District who were responsible for 99 of the 250 convictions in that district. In the adjoining district of Pyapôn the number of convictions obtained by headmen fell from 55 in 1926-27 to 25 in 1927-28. It seems probable that if headmen took a real interest in this branch of their duties, the Ma-ubin figures could be exceeded in nearly every district in Burma.

47. The Excise Intelligence Bureau was under the control of Mr. D. St. J. Havock, M.B.E., Chief Superintendent of Excise, who has supplied the following account of the work done :—

Excise Intelligence Bureau.

“During the year the staff was usefully employed in making detailed enquiries about organized opium and cocaine smuggling, watching permanent members of smuggling gangs, rendering assistance to District Staffs and Police on request, and carrying out work that District Staffs could not undertake. Towards the end of the year officers of the Bureau spent some time in the Northern Shan

States making enquiries about smuggling methods and tracing the connections with the Rangoon smuggling organizations. Similar work in the Southern Shan States is to be carried out in the near future.

Information received from districts by the Bureau was co-ordinated and distributed. Action as a general rule was taken in conjunction with the district staffs but in a few instances independent action was necessary. The total quantity of opium and liquor seized on independent action by the staff of the Bureau was 5,679 tolas opium, 1,009 quarts country fermented liquor and 32 quarts country spirit as compared with 3,572 tolas opium, 48 quarts country fermented liquor and 3 quarts country spirit, last year. On the whole the Bureau has done much useful work."

The executive staff of the Bureau had been sanctioned only temporarily but as it has established its usefulness its continuance on a permanent basis was sanctioned after the close of the year of report.

CHAPTER VII.

MISCELLANEOUS.

48. Rewards decreased from Rs. 2,59,647 to Rs. 2,34,068. The percentage paid to informers decreased from 56 to 53, but in Yamèthin and some other districts the whole reward was paid to the arresting officers in most cases, and the officers were left to give as much or as little as they liked to the informers. This procedure is not in accordance with standing orders.

The general opinion is that expenditure on rewards is well spent money and that good value is received for it. No cases were suspected to have been concocted for the sake of rewards.

With a view to attaining greater uniformity in the rewards paid in different districts, orders were issued in June, 1928, requiring a guiding scale to be drawn up for each district. These scales will be examined on receipt and striking deviations from the general level will be pointed out to the districts concerned. Conditions vary from district to district and it is not feasible to lay down a scale for general use throughout the province.

49. Mr. G. C. Tew, I.C.S., officiated as Excise Commissioner during my absence on leave from 25th June 1927 to 28th November 1927. Mr. D. St. J. Havock, M.B.E., was Chief Superintendent of Excise throughout the year. The Excise Department sustained a great loss in the death, on 13th February 1928, of Mr. M. M. Blake, the senior Superintendent of Excise, Rangoon, who was one of the most experienced and efficient officers in the province and had rendered most meritorious service to Government for

33 years. Many other Superintendents have done excellent work as usual, and many officers in other ranks have been commended by their Deputy Commissioners for good work. The Deputy Commissioner, Kyaukpyu, however, reports that Excise work has been greatly hampered by intrigues among the subordinate staff, and considers that Excise matters in his district are consequently in a bad state at present. The Collector, Rangoon, also reports that with a few exceptions the work of subordinate officers was indifferent. Most of the other Deputy Commissioners are pleased with the work of their staffs and I do not think that the general level of work has deteriorated in any way.

7th November 1928.

J. B. MARSHALL,
Excise Commissioner, Burma.

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IMPERIAL RETURN

Division and District.	Country Spirits.						Country	
	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 systems.	Total receipts from country spirits.	Tax ¹ = Tree tax receipts.	Other receipts from land (license fees, etc.).
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
HEADQUARTERS	...	...	...	...	...	...	...	...
ARAKAN	Akyab ...	38,937	...	56,660	95,597	...	95,597	14,307
	Kyaukpýu ...	12,152	...	25,970	38,122	...	38,122	4,766
	Sandoway ...	5,913	...	20,700	27,613	...	27,613	19,390
	Rangoon Town ...	1,91,742	...	1,13,050	3,04,792	...	3,04,792	2,08,000
	Pegu ...	2,777	...	2,750	5,527	...	5,527	8,500
PEGU	Tharrawaddy ...	...	...	...	...	...	...	13,930
	Hanthawaddy ...	...	...	...	...	...	...	15,150
	Insein ...	844	...	825	1,669	1,650	3,319	4,110
	Prome ...	...	...	...	...	...	...	37,500
	Bassein ...	30,428	...	25,250	55,678	...	55,678	64,524
	Henzada ...	3,519	...	2,100	5,619	...	5,619	28,024
IRRA-WADDY.	Myaungmya ...	44,662	...	33,750	78,412	...	78,412	520
	Ma-ubin ...	11,558	...	27,800	39,358	...	39,358	...
	Pyapón ...	...	...	...	...	...	...	1,630
	Salween ...	1,149	...	1,410	2,559	10,960	13,519	...
	Thalón ...	66,435	...	65,255	1,31,690	...	1,31,690	96,690
TENAS-SERIM.	Amburst ...	73,765	50	86,470	1,60,285	3,500	1,63,785	2,93,375
	Tavoy ...	58,816	...	16,365	55,181	...	55,181	5,570
	Mergui ...	79,693	...	69,870	1,48,963	...	1,48,963	27,834
	Toungoo ...	37,408	1	53,050	90,459	...	90,459	18,885
MAGWE	Thayetmyo ...	...	...	...	...	...	...	6,530
Total, Lower Burma	...	6,40,198	51	6,01,275	12,41,524	16,110	12,57,634	8,69,215
MAGWE	Minbu ...	...	...	...	...	...	...	56,075
	Magwe ...	34,313	...	75,300	1,09,613	...	1,09,613	1,38,890
	Pakókku ...	...	...	...	...	...	...	11,456
	Mandalay ...	25,444	51	21,250	46,745	...	46,745	1,46,770
MANDA-LAY.	Kyaukse ...	...	...	...	...	...	...	2,252
	Meiktila ...	...	...	...	...	...	...	22,735
	Myingyan ...	...	...	...	...	...	...	50,440
	Yaméthin ...	...	...	...	...	...	...	68,990
	Bhamo ...	9,548	...	14,340	23,888	...	23,888	...
	Myitkyina ...	9,694	...	21,775	31,469	...	31,469	...
	Shwebo ...	...	...	...	...	...	...	17,642
SAGAING	Sagaing ...	...	...	...	...	...	...	18,940
	Katha ...	20,549	...	13,530	34,070	...	34,070	...
	Upper Chindwin ...	...	...	...	...	...	...	440
	Lower Chindwin ...	...	...	...	...	...	...	12,763
Total, Upper Burma	...	99,539	51	1,46,195	2,45,785	...	2,45,785	5,64,393
Total for	1927-28 ...	7,39,737	102	7,47,470	14,87,309	16,110	15,03,419	14,33,608
	1926-27 ...	7,34,555	119	6,73,218	14,07,892	10,300	14,18,192	14,33,808

* Includes duty

I.—Revenue for 1927-1928.

Fermented liquors.		Malt liquors.			Wines and Spirits (foreign liquors, other than beer, medicated wines and Commercial spirits.)			Total of columns 7, 11, 14 and 17.
°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 beer manufactured in India.	License fees for sale of beer manufactured in India or elsewhere.	Total receipts from beer.	Duty on wines and spirits manufactured in India and classed as Foreign liquors.	License fees for sale of foreign liquors generally, whether imported or manufactured in India.	Total of columns 15 and 16.	
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...
...	14,307	...	...	...	...	7,365	7,365	1,17,269
...	4,766	...	...	...	5	3,210	3,215	46,103
...	19,390	...	...	...	...	1,915	1,915	48,918
8,36,700	10,44,700	...	10,403	10,403	...	3,38,885	3,38,885	16,98,780
4,36,350	4,44,850	...	...	...	...	26,030	26,030	4,76,407
2,33,500	2,47,430	...	...	...	...	30,280	30,280	2,77,710
4,00,548	4,15,678	...	...	...	...	34,711	34,711	4,50,389
1,53,102	1,57,212	...	...	...	...	13,630	13,630	1,74,161
2,24,760	2,62,260	...	350	350	...	21,340	21,340	2,83,950
3,15,192	3,79,716	...	2,190	2,190	...	23,900	23,900	4,61,484
2,25,302	2,54,326	...	...	...	...	16,505	16,505	2,75,450
2,72,520	2,73,040	...	...	...	...	38,100	38,100	3,89,552
1,46,009	1,46,009	...	7,140	7,140	...	18,255	18,255	2,10,762
3,25,968	3,27,598	...	...	...	...	43,305	43,305	3,70,903
...	...	...	...	...	...	2,200	2,200	15,719
95,567	1,92,257	...	1,330	1,330	...	8,770	8,770	3,34,047
1,83,410	4,76,785	...	...	...	1,28,625	37,410	1,66,035	8,06,605
3,010	8,580	...	...	...	...	2,135	2,135	65,896
...	27,834	...	...	...	...	7,110	7,110	1,83,907
1,71,690	1,89,975	...	...	...	...	21,045	21,045	3,01,479
55,070	61,600	...	...	...	...	6,440	6,440	68,040
40,78,098	47,47,313	...	21,413	21,413	1,28,630	7,02,541	8,31,171	70,57,531
...	56,075	...	...	...	...	500	500	56,575
...	1,38,890	...	...	...	...	8,000	8,000	2,56,503
...	11,456	...	...	...	...	2,809	2,809	14,265
...	1,40,770	78,195	2,303	80,498	1,60,868	53,071	2,13,939	4,81,952
...	25,252	...	1,284	1,284	...	...	...	26,536
...	22,735	...	800	800	...	4,115	4,115	27,650
...	50,440	...	...	...	...	4,030	4,030	54,470
...	68,990	...	...	...	...	13,814	13,814	82,804
11,850	11,850	...	...	...	...	2,203	2,203	37,941
22,740	22,740	...	...	...	...	962	962	55,171
...	17,642	...	100	100	...	3,750	3,750	21,492
...	18,940	...	...	...	...	2,902	2,902	21,842
17,800	17,800	...	...	...	...	4,073	4,073	55,943
...	440	...	...	...	...	3,147	3,147	3,587
...	12,763	...	...	...	...	1,550	1,550	14,313
52,390	6,16,783	78,195	4,487	82,682	1,60,868	1,04,926	2,65,794	12,11,044
41,50,488	55,64,096	78,195	25,903	1,04,095	2,89,498	8,07,467	10,96,965	82,68,575
48,85,110	63,18,918	82,566	19,218	1,01,784	2,43,283	8,85,060	1,128,343	89,67,237

IMPERIAL RETURN

Division and District (1)	Receipts from commercial spirits including denatured spirits and medicated wines.				Total of columns 19 to 22. (23)	Sale proceeds of excise opium.		Opium.		
	Duty on spirits used in manufacture of medicines and on rectified spirits and absolute alcohol used for medicinal purposes. (19)	Duty on spirits used for other commercial scientific or industrial purposes. (20)	License fees for medicated wines. (21)	License fees for commercial spirits. (22)		Cost price. (24)	Duty. (25)	Duty on opium other than Excise opium. (26)	License fees for the sale of opium (wholesale and retail). (27)	Fees for morphia licenses and for permits for manufacture and sale of medicinal preparations of opium (druggist's permits). (28)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
HEADQUARTERS.	
A RAKAN { Akyab	175	55	230	42,648	2,16,316	...	150	
{ Kyaukpyu	29,033	1,46,428	...	46	
{ Sandoway	11,162	55,876	...	10	
{ Rgn. Town	10,728	...	1,436	1,475	13,653	43,719	2,29,316	...	275	
{ Pegu	75	35	110	15,137	77,920	...	7	
PEGU ... { Tharratwaddy	12,656	63,311	...	20	
{ Hanthawaddy	26,580	1,35,824	...	...
{ Insein	15,081	75,086	...	10	
{ Prome	75	20	95	33,177	1,70,953	...	16	
{ Bassein	125	20	145	44,170	2,24,140	...	20	
IRRA-WADDY. { Henzada	35	...	50	...	85	32,557	1,68,408	...	33	
{ Myaungmya	200	65	265	46,171	2,40,312	...	35	
{ Ma-ubin	50	...	50	17,617	88,537	...	13	
{ Pyapön	50	...	50	21,479	1,09,303	...	...
{ Salween	1,832	8,373	...	17	
TENASERIM. { Thatön	25	25	22,747	1,14,952	...	49	
{ Amherst	100	60	160	41,887	2,18,096	...	36	
{ Tavoy	25	...	25	28,667	1,51,342	...	35	
{ Mergui	46,030	2,39,585	...	185	
{ Toungoo	115	...	115	25,510	1,30,640	...	18	
MAGWE { Thayeimyo	15,898	81,977	...	25	
Total, Lower Burma	10,763	...	2,490	1,755	15,008	5,73,758	29,46,695	...	1,000	426
MAGWE { Minbu	2	2	1,981	67,107	...	5	
{ Magwe	25	92	117	5,243	24,570	...	5	
{ Pakökku	5,158	24,579	...	5	
MANDALAY. { Mandalay	263	138	401	14,629	59,268	...	15	
{ Kyaukse	7	7	...	...	...	...
{ Meiktilla	1	1	3,693	17,398	...	5	
{ Myingyan	9,358	43,478	...	25	
{ Yaméthin	20	...	50	...	70	...	...	...	10
{ Bhamo	10	
{ Myitkyina	10	
{ Shwebo	10	
SAGAING { Sagaing	24	
{ Katha	41	
{ U. Chindwin	
{ L. Chindwin	3	3	5,891	24,074	...	...
Total, Upper Burma	20	...	338	243	601	57,953	2,60,474	...	155	92
Total for { 1927-28	10,783	...	2,828	1,998	15,609	6,31,711	32,07,169	...	1,155	518
{ 1926-27	17,826	...	17,826	39,56,452	...	1,064	...	

Columns 30 to 35, 37 to 40 and to 44

I.—Revenue for 1927-28—concl'd.

(29)	Hemp drugs.	(31)	(42)	(43)	(47)	(48)	Deduct from column 48.		(51)
	Licence fees whole-sale and retail from Ganja.						Total receipts from hemp drugs.	Licence fees for sale of cocaine and its allied drugs.		Fines and forfeitures.	Miscellaneous.	Grand Total of columns 1 to 47.	Re-funds.	Expenditure as per Return II.	Total net excise revenue in the year.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	1,47,037	1,47,037
2,59,114	...	...	7	7,414	127	3,84,161	...	1,53,690	2,30,465
1,75,507	...	...	...	384	89	2,22,083	1,135	80,178	1,40,772
67,018	...	...	...	474	32	1,16,472	41	42,643	73,788
2,73,535	...	...	65	91,420	580	20,78,033	96	2,51,112	18,26,831
93,085	...	...	2	12,553	...	5,82,157	1	61,200	5,20,950
75,987	...	...	...	...	42	3,53,739	...	54,883	2,99,356
1,62,404	...	...	...	100	...	6,12,895	...	68,114	5,44,779
90,177	...	...	...	...	266	2,64,604	...	55,606	2,08,998
2,04,176	...	...	2	148	83	4,88,454	740	69,075	4,18,641
2,08,360	...	...	4	200	422	7,30,615	...	1,11,600	6,19,015
2,01,008	...	...	...	112	67	4,76,722	...	49,560	4,27,162
2,86,518	...	...	...	...	41	6,76,376	18	81,868	5,94,490
1,00,167	...	...	...	...	38	3,17,017	...	52,986	2,64,031
1,30,802	...	...	11	...	...	5,01,766	10	53,529	4,48,227
10,222	...	...	...	...	...	2,5,941	...	10,585	15,356
1,37,748	...	...	...	101	35	4,71,956	80	82,784	3,89,092
2,60,059	10	10	4	60	134	10,67,032	40,800	1,42,852	8,83,380
1,80,054	...	...	1	...	...	2,45,476	205	67,380	1,78,385
2,85,800	...	...	...	186	2	4,69,895	...	98,917	3,70,978
1,56,208	...	...	2	...	31	4,57,835	170	74,769	3,82,896
97,900	5	5	...	...	2	1,65,947	...	55,922	1,10,025
35,21,879	45	15	98	1,13,152	1,991	1,07,09,674	43,288	18,65,800	88,00,580
81,093	...	...	...	...	36	1,37,706	...	28,044	1,09,662
29,818	...	...	1	...	20	2,86,459	146	40,804	2,45,509
29,742	10	10	...	...	164	44,181	...	20,316	23,865
73,974	10	10	6	100	177	5,56,620	243	1,01,030	4,55,347
...	...	...	...	...	...	26,536	...	8,702	17,834
21,096	...	...	...	...	13	27,670	...	42,360	-14,690
52,881	5	5	1	...	2	75,569	7,220	17,191	51,158
10	...	...	...	2,250	10	1,35,790	200	48,490	87,054
10	...	...	...	17,577	181	40,361	43	44,101	-3,783
10	5	5	...	...	...	72,939	...	63,388	9,551
...	...	...	...	...	...	21,507	...	3,328	18,179
24	10	10	...	55,044	...	21,842	...	3,874	17,968
41	15	15	...	95,153	155	1,11,176	89	80,891	30,196
29,975	10	10	...	...	79	98,855	35	29,435	69,387
...	...	...	...	...	4	44,305	78	16,396	27,831
3,18,674	65	65	8	1,70,100	1,020	17,01,516	8,112	5,48,356	11,45,048
38,40,353	80	80	106	2,83,250	3,011	1,24,11,190	51,400	24,14,162	99,45,628
39,57,516	90	90	61	3,62,240	1,58,549	1,34,63,519	18,406	23,66,420	1,10,78,693

46 being blank are omitted.

IMPERIAL RETURN II.—*Expenditure.*

Name of District.	Pay of Officers and establishment.	Allowances other than rewards.	Supplies and Services other than rewards.		Contingencies and special charges other than rewards.	Rewards.	Cost of opium supplied to the Excise Department.	Total charges.
			Construction and repairs of buildings.	Other charges.				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Headquarters ...	1,05,000	24,985	...	...	17,052	...	...	1,47,037
ARAKAN.								
Akyab ...	65,936	19,062	1,193	2,048	4,092	7,245	54,120	1,53,696
Kyaukpyu ...	49,622	7,689	...	871	1,246	455	20,295	80,178
Sandoway ...	23,647	6,144	...	65	509	439	11,839	42,643
PEGU.								
Rangoon Town	91,654	46,510	...	14,365	4,291	68,350	43,719	2,51,112
Pegu ...	22,276	7,235	...	...	697	3,638	15,137	61,206
Tharrawaddy ...	32,347	4,414	...	...	470	5,313	11,839	54,383
Hanthawaddy ...	33,936	6,335	...	...	4,060	1,797	21,985	68,114
Insein ...	27,399	6,263	...	...	492	4,541	16,911	55,606
Prome ...	27,216	6,724	...	...	479	2,520	32,134	69,073
IRRAWADDY.								
Bassein ...	48,719	10,634	...	...	7,174	5,865	39,208	1,11,600
Henzada ...	26,480	5,173	1,300	...	1,049	3,719	11,839	49,560
Myaungmya ...	39,176	5,981	...	...	962	3,615	32,134	81,868
Ma-ubin ...	26,203	4,648	...	545	1,009	3,001	17,580	52,986
Pyapôn ...	22,012	4,712	...	25	703	2,399	23,678	53,529
TENASSERIM.								
Salween ...	8,027	2,459	...	...	4	95	...	10,585
Thatôn ...	38,296	12,751	...	...	1,720	6,340	23,677	82,784
Amherst ...	74,278	15,939	...	...	2,680	4,291	45,664	1,42,852
Tavoy ...	22,038	8,540	...	...	1,488	1,495	33,825	67,386
Mergui ...	36,680	4,400	...	...	2,525	1,192	54,120	98,917
Toungoo ...	34,765	5,859	...	...	472	3,230	30,443	74,769
MAGWE.								
Thayetmyo ...	27,325	3,404	...	...	575	940	23,678	55,922
Total, Lower Burma.	8,83,032	2,19,851	2,493	17,919	53,749	1,30,480	5,63,826	18,65,806

Columns 9 to 14 being blank are omitted.

IMPERIAL RETURN II.—*Expenditure*—concl'd.

Name of District.	Pay of Officers and Establishments.	Allowances other than rewards.	Supplies and Services other than rewards.		Contingencies and special charges, other than rewards.	Rewards.	Cost of opium supplied to the Excise Department.	Total charges.	
			Construction and repairs of buildings.	Other charges.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(15)	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
MAGWE.									
Minbu ...	7,090	2,054	...	...	118	1,869	16,913	28,044
Magwe ...	21,985	5,206	...	780	...	6,068	6,765	40,804	
Pakòkku ...	7,862	1,721	...	280	222	5,157	5,153	20,316	
MANDALAY.									
Mandalay ...	46,458	9,958	...	100	1,200	28,093	15,221	1,01,030	
Kyauksè ...	5,747	1,626	...	...	10	1,319	...	8,702
Meiktila ...	19,055	8,762	...	...	500	14,033	...	42,360
Myingyan ...	7,060	1,960	...	...	185	3,882	5,074	17,191
Yamèthin ...	20,385	5,973	...	...	432	11,559	10,147	48,496
SAGAING.									
Bhamo ...	25,804	10,967	...	4	415	5,182	...	44,101	
Myitkyina ...	43,469	9,341	244	175	896	9,263	...	63,388	
Shwebo ...	1,565	503	...	...	15	1,245	...	3,328
Sagaing ...	1,795	346	...	...	72	1,661	...	3,874
Katha ...	56,941	12,481	340	...	1,929	9,200	...	80,891	
Upper Chindwin	22,337	4,861	...	54	1,761	422	...	29,435	
Lower Chindwin	5,817	2,101	...	...	223	1,490	6,765	16,396
Total, Upper Burma.	2,93,370	77,860	584	1,393	7,978	99,443	66,038	5,48,356	
Total	1927-28	11,76,402	2,97,721	3,077	19,312	61,727	2,29,923	6,29,864 (c)	24,14,162 (a)
	1926-27	11,59,281	2,93,937	4,007	7,668	56,659	2,63,075	5,81,793	23,66,420 (b)

Columns 9 to 14 being blank are omitted.

(a) Includes Rs. 1,52,593 to be deducted as recoverable from other Governments.

(b) Includes Rs. 1,52,868 to be deducted as recoverable from other Governments.

(c) District figures include the cost of opium despatched from Ghazipur in March 1927 and received in the districts in April 1927. The Total cost of opium supplied to the Excise Department and despatched from Ghazipur in 1927-28 was Rs. 4,74,662.

IMPERIAL RETURN III. -

Division and District. (i)	Manufacture of Liquor. Number of				Number of Wholesale	
	Breweries: (2)	Government distilleries. (3)	Private distilleries. (4)	Outstills. (5)	Country spirits. (6)	Liquors other than commercial spirits imported or manufactured in India and classed as foreign liquor. (7)
LOWER BURMA.						
ARAKAN ...	Akyab ...	...	...	...	...	...
	Kyaukpyyu ...	...	...	...	...	...
	Sandoway ...	...	...	...	...	...
	Rangoon Town	...	...	...	...	45
PEGU ...	Pegu ...	...	...	...	...	...
	Tharrawaddy ...	...	...	...	...	1
	Hanthawaddy ...	...	...	...	...	...
	Insein ...	...	...	1	...	6
	Prome ...	...	...	...	...	1
	Bussein ...	...	...	...	...	4
IRRAWADDY ...	Henzada ...	...	...	...	...	1
	Myaungmya ...	...	...	...	...	...
	Ma-ubin ...	...	...	...	...	...
	Pyapôn ...	...	...	...	...	...
	Salween ...	...	...	2	...	...
TENASSERIM ...	Thatôn ...	...	...	...	...	...
	Amherst ...	...	1	1	...	5
	Tavoy ...	...	...	...	...	1
	Mergui ...	...	...	...	...	...
	Toungoo ...	...	1	...	...	2
MAGWE ...	Thayetmyo ...	...	...	...	...	...
Total, Lower Burma ...	...	...	2	4	...	66
UPPER BURMA.						
MAGWE ...	Minbu ...	...	...	...	...	...
	Magwe ...	...	...	...	...	7
	Pakôkku ...	...	...	...	...	...
	Mandalay ...	1	2	...	...	8
MANDALAY ...	Kyauksè ...	...	...	...	...	...
	Meiktila ...	...	...	...	...	...
	Myingyan ...	...	...	...	...	...
	Yaméthin ...	...	...	...	...	...
	Bhamo ...	...	...	...	...	1
	Myitkyina ...	...	...	...	...	...
	Shwebo ...	...	...	...	...	...
SAGAING ...	Sagaing ...	...	...	...	...	...
	Katha ...	...	...	...	...	...
	Upper Chindwin ...	...	...	...	...	...
	Lower Chindwin ...	...	...	...	...	1
Total, Upper Burma ...	1	...	2	...	...	17
Total for { 1927-28 ...	1	...	4	4	...	83
{ 1926-27 ...	1	...	4	4	...	84

Shops and Licenses,

Licenses for the sale of		Number of tappers licenses.	Country Liquors- Number of Shops licensed for retail sale of						
Commercial spirits including denatured spirits and medicated wines.	Opium.		(13)	Spirits under distillery system (permanent).	Spirits under distillery system (temporary).	Spirits under outstill system (permanent).	Fermented tari.	Unfermented tari.	Other country fermented liquors (pachwai, etc. ordinary licenses).	Other country fermented liquors (Home brewing licenses).
(8)	(9)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
...	12	...	...	44	...	...	...
...	6	...	...	21	...	...	...
...	3	...	...	22	...	...	...
...	6	...	...	12	...	10	...
...	3	...	...	1	...	31	...
...	12	...	15	...
...	1	...	...	16	...	37	...
...	1	7	...	11	...
...	7	...	...	40	...	21	...
...	1	...	...	15	...	35	...
...	14	...	...	35	...	27	...
...	2	...	...	1	...	32	...
...	19	...
...	2	...	3	2	...	32	...
...	32	...	...	29	...	...	...
...	28	...	2	56	...	12	...
...	10	...	...	5	...	13	...
...	27	...	...	14	...	1	...
...	8	...	...	13	...	10	...
...	8	...	5	...
...	162	...	6	353	...	311	...
...	14	...	...	...
...	2	...	...	15	...	...	...
...	9	...	...	...
...	4	...	...	14	...	...	...
...	6	...	...	...
...	9	...	...	...
...	11	...	...	...
...	7	...	...	11	...	...	...
...	12	...	...	...	...	1	...
...	16	...	4	...
...	7	...	...	20	...	...	...
...	2	...	4	...
...	13	...	...	...
...	32	...	...	140	...	9	...
...	194	...	6	493	...	320	...
...	196	...	6	494	...	319	...

Columns 10 to 12 being blank are omitted.

IMPERIAL RETURN III.—

Division and District.	Foreign Liquors Retail Licenses—Number				
	Malt liquors only. (21)	Foreign liquors to be consumed on premises and on and off premises. (22)	Foreign liquors to be consumed off premises. (23)	Liquors in hotels, res- taurants, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens). (24)	Liquors in canteens. (25)
(1)	(21)	(22)	(23)	(24)	(25)
LOWER BURMA.					
ARAKAN ...	{ Akyab ...	2	2	1	...
	{ Kyaukpyu ...	...	...	...	...
	{ Sandoway ...	1	...	...	...
	{ Rangoon Town... 7	13	13	25	2
PEGU ...	{ Pegu ...	8	4	...	...
	{ Tharrawaddy ... 1	6	1	...	...
	{ Hanthawaddy ...	6	...	2	...
	{ Insein ...	1	...	1	...
	{ Prome ... 2	3	1	...	...
	{ Bassein ... 2	2	3	...	...
IRRAWADDY ...	{ Henzada ...	3	1	...	...
	{ Myaungmya ...	5	...	...	...
	{ Ma-ubin ... 5	2	1	...	...
	{ Pyawon ...	4	1	2	...
	{ Salween ...	1	...	...	...
TENASSERIM ...	{ Tbaton ... 4	2	1	...	...
	{ Amherst ...	8	4	6	...
	{ Tavoy ...	1	...	1	...
	{ Mergui ...	1	1	...	...
	{ Toungoo ... 6	2	...	1	...
MAGWE ...	{ Thayetmyo ... 1	1	1	...	...
Total, Lower Burma ...	28	72	34	39	2
UPPER BURMA.					
MAGWE ...	{ Minbu ...	...	...	...	...
	{ Magwe ...	...	...	...	...
	{ Pakokku ...	1	...	...	...
	{ Mandalay ... 3	6	5	4	6
MANDALAY ...	{ Kyaukse ... 1	...	...	1	...
	{ Meiktila ...	2	1	...	...
	{ Myingyan ...	1	1	...	...
	{ Yamethin ...	3	1	...	...
	{ Bhamo ...	1	...	...	...
	{ Myitkyna ...	2	1	...	...
SAGAING ...	{ Shwebo ... 1	3	...	...	...
	{ Sagaing ...	1	...	...	...
	{ Katha ...	3	...	...	...
	{ Upper Chindwin ...	4	...	...	...
	{ Lower Chindwin ...	1	...	...	...
Total, Upper Burma ...	5	28	9	5	6
Total for { 1927-28 ...	33	100	43	44	8
{ 1926-27 ...	35	99	39	45	

Shops and Licenses—concl'd.

for sale of					Number of shops licensed for retail sale of	Retail Licenses—Number for sale of				
Liquors in railway refreshment rooms, dak bungalows, dining cars and steamers.	Liquors in temporary refreshment stalls (including other temporary licenses for foreign liquors.)	Foreign liquors—all other special retail licenses.	Rectified spirits and medicated wines. (Druggists' permits.)	Denatured spirits.	Raw Opium.	Opium and its preparations for medical purposes only. (Ordinary druggists' permits.)	Morphine (Special druggists' permits)	Hemp drugs for medical purposes only. (Druggists' permits.)	Cocaine. (Druggists' permits.)	
(26)	(27)	(28)	(29)	(30)	(31)	(35)	(36)	(37)	(38)	
...	1	...	7	11	9	21	8	...	7	
...	...	...	...	1	5	7	...	...	...
...	...	...	...	...	3	2	...	...	...
14	276	...	46	47	4	30	18	...	16	
2	2	...	3	7	2	3	2	...	2	
1	2	...	1	2	3	2	...	...	...
...	2	...	...	5	5	...	...	...	...
...	5	...	...	1	4	2	...	...	...
5	9	...	4	5	4	4	3	...	2	
1	...	...	6	10	7	6	3	...	4
1	1	...	2	7	5	7	...	...	...
...	...	...	8	13	5	7	...	...	2
...	...	...	...	1	4	2	...	...	...
...	...	...	2	...	4	1	...	...	1
...	...	...	...	...	1	...	1	...	...
2	...	...	...	5	4	14	...	...	...
...	8	...	5	9	4	8	3	...	4	
...	...	...	1	3	1	1	1	...	1
1	...	...	...	1	5	...	...	...	...
1	12	...	5	8	4	6	2	...	3	
...	...	...	...	2	3	...	...	...	...
28	318	...	90	138	86	123	41	...	42	
...	...	...	...	2	2	...	...	...	...
...	...	...	2	12	1	1	1	...	2
...	...	1	...	2	1	...	6	...	6	
8	47	...	11	27	2	8	...	...	...
...	...	...	...	7	...	...	...	...	...
1	...	...	...	...	...	...	...	...	...
2	...	...	...	3	1	1	2	...	2
2	4	...	3	8	2	2	2	...	1	
3	...	...	...	3	2	...	...	...	2
...	...	...	...	2	8	...	...	...	...
1	...	...	2	...	...	1	...	...	...
1	...	...	...	2	...	...	...	...	...
1	...	...	...	3	10	...	...	...	...
3	...	...	...	2	5	...	...	...	...
...	...	...	...	3	1	...	...	...	...
22	51	1	18	76	35	13	11	...	13	
50	319	1	108	214	121	136	52	...	55	
50	316	6	92	190	122	142	47	...	53	

IMPERIAL RETURN IV.—

Name of District.	Country Spirits.				
	Issues in Imperial Gallons.				
	At strength of 30°.	At strength of 40°.	At strength of 50°.	Equivalent at London proof of the total of columns 2, 3 and 4.	
(1)	(2)	(3)	(4)	(5)	
LOWER BURMA.					
ARAKAN	Akyab ... ..	...	9,725	...	5,835
	Kyaukpyu ... ..	...	4,392	...	2,635
	Sandoway ... ..	...	2,550	..	1,530
PEGU	Rangoon Town ... ..	...	22,725	...	13,635
	Pegu ... ..	...	851	...	510
	Tharrawaddy ... ..	...	...	...	...
	Hanthawaddy ... ..	...	...	...	...
	Insein ... ..	...	100	...	60
	Prome ... ..	...	...	...	...
IRRAWADDY	Bassein ... ..	...	7,872	...	4,723
	Henzada ... ..	...	816	...	490
	Myaungmya ... ..	...	13,413	...	8,048
	Ma-ubin ... ..	...	3,425	...	2,055
	Pyapôn ... ..	...	...	...	...
	Salween ... ..	...	557	...	334
	Thatôn ... ..	...	18,477	...	11,086
TENASSERIM	Amherst ... ..	...	18,736	...	11,242
	Tavoy ... ..	...	11,860	...	7,116
	Mergui ... ..	...	30,320	...	18,192
	Toungoo ... ..	...	10,841	...	6,505
MAGWE	Thayetmyo ... ..	...	...	...	...
Total, Lower Burma ... ..		...	1,56,600	...	93,996
UPPER BURMA.					
MAGWE	Minbu ... ..	...	...	...	7,320
	Magwe ... ..	...	12,200	...	...
	Pakökku ... ..	...	...	...	...
MANDALAY	Mandalay	5,500	...	1,630	4,665
	Kyaukse ... ..	...	...	...	...
	Meiktila ... ..	...	...	...	...
	Myingyan ... ..	...	...	...	...
	Yaméthin ... ..	...	...	...	...
SAGAING	Bhamo	4,010	...	...	2,807
	Myitkyina	5,842	...	55	4,117
	Shwebo ... ..	...	...	...	...
	Sagaing ... ..	...	...	...	...
	Katha	5,030	...	1,160	4,101
Upper Chindwin ... ..		...	...	...	...
Lower Chindwin ... ..		...	...	...	...
Total, Upper Burma		20,382	12,200	2,845	23,010
Total for { 1927-28		20,382	1,08,800	2,845	1,70,000
Total for { 1926-27		20,580	1,63,276	2,200	113,472

Columns 23 to 26 and 31 to 34 being blank are omitted.

(a) Consumption statistics for imported liquors and

Consumption. Rates of Duties and Prices.

			Foreign Liquor.				
Rates of Duty.	Cost price per L.P. gallons.	Retail price per L.P. gallons.	Imported Liquors (a)-			Liquors manufactured in India and classed as foreign liquor.	
			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)	(12)	(13)
Rs. A. P.	Rs. A. P.	Rs. A. P.					
7 3 0	2 6 0	22 8 0	...	...	...	...	...
6 9 0		20 0 0	...	...	...	...	...
4 6 0		15 0 0	...	...	...	...	...
5 0 0		21 4 0	...	...	...	...	...
4 11 0	2 8 0	18 12 0	...	...	...	...	...
4 6 0		23 0 0	...	...	...	...	...
4 11 0		21 1 6	...	...	...	...	...
4 6 0		21 0 0	...	...	...	...	...
14 1 0	1 12 0	29 2 8	...	...	...	...	...
5 5 0		26 13 9	...	...	...	...	...
6 4 0		10 0 0	...	...	...	...	...
...	
14 1 0	1 12 0	20 0 0	...	...	...	...	...
...	
7 3 0		14 9 4	...	...	...	...	...
5 10 0		...	...	...	...	...	...
7 3 0	2 0 0	15 0 0	...	...	...	...	...
5 10 0		...	...	...	...	...
5 15 0		12 8 0	...	...	...	...	...
5 0 0		12 8 0	...	...	...	...	...
5 10 0	2 0 0	12 8 0	...	...	...	...	...
...	
3 7 0		10 0 0	...	...	...	...	...
5 15 0		...	...	...	...	...	...
6 14 0	2 4 0	15 0 0	...	...	...	...	...
...	
9 11 0		...	...	...	...	...	...
7 3 0		...	...	...	...	...	...
5 15 0	2 3 10	27 0 0	...	...	...	...	...
4 6 0		20 0 0	...	...	...	7,350	...
3 12 0		1 4 4	...	...	...	...	...
...		1 10 8	...	...	...	...	...
5 10 0	2 4 0	12 8 0	...	...	...	...	...
5 5 0		...	...	...	...	...	...
5 15 0		...	...	...	...	...	...
3 7 0		13 12 0	...	...	...	...	...
6 4 0	1 14 0	13 12 0	...	...	...	...	...
5 5 0		...	...	...	...	...	...
...	
...	
...	...	...	...	...	...	7,350	...
5 0 0	4 8 0	12 8 0	...	...	...	...	...
...	
6 4 0		...	...	...	...	...	...
5 5 0		12 13 8	...	...	...	...	...
4 6 0	2 0 0	15 0 0	...	...	...	...	161,766
...	
...	
...	
5 0 0	2 8 0	10 11 0	...	...	...	...	...
2 8 0		6 6 11	...	...	...	...	...
1 4 0		5 6 0	...	...	...	...	...
4 6 0		8 9 0	...	...	...	...	...
2 8 0	3 12 0	10 11 0	...	...	...	...	...
2 10 0		2 8 0	...	...	...	...	...
1 12 0		1 4 0	12 0 0	...	...	...	...
0 11 0		...	...	...	...	...	...
5 10 0	3 0 0	10 11 0	...	...	...	...	...
5 3 0		2 8 0	12 0 0	...	...	...	...
...	
...	
...	...	...	...	...	...	161,766	...
...	...	...	...	...	...	7,350	161,766
...	...	...	...	...	...	5,175	170,125

Imported commercial spirits are not available. Provincial figures for imports are given in Form XIVA.

IMPERIAL RETURN IV.—

Name of District.	Commercial Spirits (a).				Issues in seers of excise opium.	Retail sales in seers of other opium (i.e. Punjab grown Punjab Hill States and Malwa)	Wholesale
	Rectified spirits in Imperial gallons.	Denatured spirits in Imperial gallons.	Medicated wines in Imperial gallons.	Cost prices.			
	(14)	(15)	(16)	(19)			
UPPER BURMA.							
ARAKAN	Akyab	1,513	44	} 28 3 0
	Kyaukpyu	...	...	...	1,030	2
	Sandoway	...	...	...	395	3
	Rangoon Town	19,317	...	...	1,551	497
PEGU	Pegu	...	...	...	537	100
	Tharrawaddy	...	...	...	449	...
	Hanthawaddy	...	...	...	943	...
	Insein	...	...	...	55	...
	Prome	...	...	...	1,177	...
	Bassein	...	...	...	1,67	...
IRRAWADDY	Henzada	...	...	...	1,155	...
	Myaungmya	...	...	...	1,638	...
	Ma-ubin	...	...	...	625	...
	Pyapôn	...	...	...	762	...
	Salween	...	...	...	65	...
	Thatôn	...	...	...	807	...
TENASSERIM	Amherst	2,160	...	...	1,486	...
	Tavoy	...	...	...	1,017	...
	Mergui	...	...	...	1,633	...
	Toungoo	...	...	...	905	...
MAGWE	Thayetmyo	...	...	...	564	...
Total, Lower Burma		21,477	20,355	64	...
UPPER BURMA.							
MAGWE	Minbu	496	...	} 28 3 0
	Magwe	...	...	...	186	...
	Pakokku	...	...	...	183	...
	Mandalay	...	...	...	519	...
MANDALAY	Kvauksè	...	...	...	...	...
	Meiktila	...	...	...	...	...
	Myingyan	...	...	...	131	...
	Yamèthin	...	...	...	332	...
	Bhamo	...	...	...	...	76
SAGAING	Myitkyina	...	...	...	...	365
	Shwebo	...	...	...	...	...
	Sagaing	...	...	...	...	...
	Katha	...	...	...	...	691
	Upper Chindwin	...	...	...	...	699
Total, Upper Burma		2,056	1,831	...
Total for		1927-28	22,411	2,47	...
		1926-27	4,111	...	22,908	2,531/2	...

(b) Revised

Consumption. Rates of Duties and Prices—concl'd.

Opium and other Drugs.							
price of opium to retail vendors per seer.	Average retail price of opium per seer.	Sales of morphia in lbs., ozs. grs.	Ganja.				Sales of cocaine in lbs., ozs. and grs.
			Sales in seers.	Cost price per seer.	Duty per seer.	Retail price per seer.	
(2)	(21)	(22)	(27)	(28)	(29)	(30)	(35)
130/13, 135, 137/5, 138/13, 140/13, 141/5, 143/15, 147/13.	180	...	...	...	...	...	...
137/5, 139/3, 140/5, 144/5	180	...	...	...	...	...	...
131/13, 138/13, 144/13 ...	180	...	...	...	...	...	...
142/13, 144/13, 147/13, 14/5.	180	3 0 120	54 70	...	...	...	13 0 0
144/5, 145/13 ...	180	...	...	...	...	...	...
105/13, 143/5, 143/13 ...	180	...	...	...	...	...	...
143/5, 143/13, 144/5, 144/13	180	...	...	...	...	...	...
130/13, 137/13, 140/5, 142/13	180	...	...	...	...	...	...
143/4 ...	180	0 1 141	...	...	...	...	0 0 10
135/13, 136/5, 138/5, 140/13, 142/13, 147/5.	180	...	...	...	...	...	...
144/1, 144/13, 145/1, 147/9	180	...	...	...	...	...	...
144/5 146/1, 146/13, 148/5, 148, 9.	180	...	...	...	...	...	...
140/5, 141/5, 143/13 ...	180	...	...	...	...	...	...
141/5, 14/5, 144/5, 144/9	180	...	...	...	...	...	...
123/13 ...	180	...	...	...	...	...	...
139/13, 147/5, 143/1, 143/9	180	...	...	...	...	...	...
129/13, 141/13, 143/13, 148/13.	180	...	...	...	...	...	...
148/13 ...	180	...	...	...	...	...	...
13/13, 142/5, 146/1, 149/5	180	...	...	...	...	...	...
139/5, 141/5, 144/13, 146/5	180	...	...	...	...	...	...
142/13, 144/13, 147/1 ...	180	...	...	...	...	...	...
...	...	3 1 261	54 70	...	...	...	13 0 10
132/13, 136/13 ...	170	...	...	...	...	...	...
131/5 ...	170	...	...	...	...	...	...
134/5 ...	170	...	...	...	...	...	...
103/5, 116/13 ...	150	...	...	...	...	...	...
...
132/13 ...	170	...	...	...	...	...	...
121/5, 133/13 ...	170	...	...	...	...	...	...
30 ...	80	...	...	...	...	...	...
30, 38, 46, 49, 53, 57 ...	80	...	...	...	...	...	...
...
30, 37, 60, 65, 78, 80, 81, 85, 92/8.	100	...	...	...	...	...	...
110, 130/8, 141/8 ...	125—150	...	...	...	...	...	...
114/13 ...	150	...	...	...	...	...	...
...
...	...	3 1 261	54 70	...	...	...	13 0 10
...	...	1 0 0	40 20	...	...	...	1 5 105

Figure.

IMPERIAL

Division and District.		Area in square miles.		Population (in thousands).			
		Outstill system.	Distillery system.		Outstill system.	Distillery system.	
			(2)	(3)		(4)	(5)
(1)		Urban.	Rural.		Urban.	Rural.	
ARAKAN	Akyab ...	...	72	20	...	48,118	35,000
	Kyaukpvyu ...	...	1'00	1'9	...	3,518	26,391
	Sandoway ...	...	1'00	32'00	...	3,000	10,000
PEGU	Pangoon Town ...	...	28'00	...	...	340,000	...
	Pegu ...	...	...	23	...	...	5,000
	Tharrawaddy ...	...	...	...	...	...	...
	Hanthawaddy ...	...	...	...	...	...	...
	Insein ...	78'57	...	78'57	8,866	...	13,028
IRRAWADDY	Bassein ...	...	19'00	1,000'00	...	72,988	226,568
	Henzada ...	...	14'01	2,263'12	...	53,000	384,000
	Myaungmya ...	...	1'50	2,650	...	24,240	346,311
	Ma-ubin ...	...	2'75	790'25	...	14,137	1,2,605
	Pyapon ...	...	...	...	...	...	...
TENASSERIM	Salween ...	1,200	...	700	40,000	...	3,000
	Thaon ...	...	13'05	3,050	...	21,000	310,000
	Amherst ...	130	...	15	2,000	56,000	235,000
	Tavoy ...	...	4'47	5,303'53	...	27,000	130,000
	Mergui ...	...	1'66	9,787'34	...	17,297	118,168
MAGWE	Toungoo ...	...	8'00	6,164'00	...	27,000	324,000
	Thayetmyo ...	...	...	...	...	...	...
Total, Lower Burma		1,408'57	166'39	34,032'63	50,886	707,368	2,329,071
MAGWE	Minbu ...	...	...	...	...	...	...
	Magwe ...	...	2'13	67	...	15,000	5,000
	Pakokku ...	...	...	...	...	...	...
MANDALAY	Mandalay ...	...	9'82	2,107'18	...	158,000	182,000
	Kvaukse ...	...	...	...	...	...	...
	Meiktila ...	...	...	...	...	...	...
	Myingyan ...	...	...	...	...	...	...
	Yamethin ...	...	...	...	...	...	...
SAGAING	Bhamo ...	...	7'54	6,895'40	...	8,772	104,188
	Myitkyina ...	...	3'89	1,183'40	...	5,000	113,000
	Shwebo ...	...	...	...	...	...	...
	Sagaing ...	...	...	...	...	...	...
	Katha ...	...	4'05	8,907'97	...	12,000	133,725
	Upper Chindwin ...	...	...	...	...	...	...
Total, Upper Burma		...	27'43	19,094'68	...	198,772	537,913
	Total for { 1927-28	1,408'57	191'02	53,127'31	50,866	906,140	2,866,984
	{ 1926-27	4,664'75	151'12	168,227	2,43,234	980,414	10,491,154

Columns 9 to 11, 15 to 17, 23 to 25
 Except in Rangoon Town, all opium shops and country

RETURN V.

Number of square miles per shop.					Number of shops per 10,000 of population.				
Country spirit.			Opium.		Country spirit.			Opium.	
Outstill area.	Distillery area.		Urban.	Rural.	Outstill area.	Urban.	Rural.	Urban.	Rural.
(6)	(7)		(8)		(12)	(13)		(14)	
...	.62	398.98	.623	570.67	...	.62	.19	.2	.15
...	1.00	.32	1.00	1,066.50	...	2.84	1.89	2.84	.20
...	1.00	16.00	1.00	1,891.50	...	3.30	2.00	.3	.40
...	4.67	...	7	...	...	.2	...	.12	...
...	...	...	1.34	2,040.16	...	...	5.46	.76	...
...	...	...	2.88	1,428.61	...	...	...	.7	.06
...	...	...	2.87	620.08	...	...	...	1	.2
78.57	...	78.57	2.42	473.48	1.12	...	.76	1	1
...	...	...	3.30	725.44	...	...	...	.42	.06
...	.95	200	2.33	1,030.00	...	.28	.22	.95	.16
...	14.01	2,263.2	1.59	535.56	...	.18	.02	.90	.13
...	10.71	189.28	30.00	530.00	...	5.77	.40	1.97	.13
...	1.38	398.13	1.67	408.3	...	1.41	.12	1.04	.14
...	...	...	1.5	535.5	...	...	...	1.39	11
400	...	350	...	2,000	4	...	.3	...	5
...	3.70	95.28	3.70	1,524.05	...	1.00	1.03	1	.06
245.37	.58	242.68	4.47	3,521.54	10	36	1.10	.18	.08
...	.44	530.3	4.47	3,305.53	...	3.70	7.69	.37	.07
...	.83	391.4	5.78	3.38	...	15.60	2.18	.57	.33
...	1.00	770.50	3.75	3,082.75	...	2.96	.24	.78	...
...	...	...	3.50	2,473.25	...	...	...	.45	.09
234.76	1.00	2,181.6	9.5	9.17	1.18	0.53	0.12	0.12	...
...	...	...	...	.89	...	...	...	.07	...
...	1.07	.34	1.84	...	...	1.33	.4	1	...
...	...	...	4.00	...	...	...	...	1	...
...	3.37	702.39	15.79	...	...	1.00	1.00	1	...
...
...	...	...	3.73	2,168	...	...	...	.05	.95
...	...	...	20.14	...	...	...	...	.70	.07
...	3.77	1,379.09	3.77	...	...	2.28	.48	2.28	...
...	.35	1,075.81	3.89	1,690.57	...	20.00	8.84	17	8
...
...	.58	1,272.54	.41	891.70	...	58.33	4.33	...	4
...	...	...	...	2,186.6	...	...	...	...	.26
...	...	...	35.90	...	...	...	...	.03	...
...	0.86	1,660.22	2.36	0.71	...	0.43	0.8	0.8	...
234.76	1.47	273.85	136	0.58	1.18	0.52	0.10	0.10	...
777.46	.77	858.66	1.15	1,416.15	2	1.71	1.04	1.04	...

and 29 to 37 being blank are omitted.
spirit-shops serve both a rural and an urban population.

IMPERIAL RETURN

Division and District.		Consumption per 100 of the population in gallons or seer (to two places of decimals).		Average	
		Country spirit (distillery area).	Opium.	Country spirit	
				Duty.	Vend fees.
(1)	(18)	(19)	(23)	(24)	
ARAKAN ...	{ Akyab ...	1.6	.27	6.67	9.71
	{ Kyaukpyu ...	8.81	.52	4.61	9.86
	{ Sandoway ...	1.49	.36	4.52	13.53
PEGU ...	{ Rangoon Town ...	4.01	.60	14.06	8.29
	{ Pegu ...	15.50	.14	5.45	5.39
	{ Tharrawaddy ...	...	.09	...	...
	{ Hanthawaddy ...	...	.26	...	...
	{ Insein ...	...03	.18	14.07	13.75
	{ Prome ...	...	.32	...	...
IRRAWADDY	{ Bassein ...	1.57	.32	6.44	5.35
	{ Henzada ...	.18	.26	7.18	4.29
	{ Myaungmya ...	2.17	.44	5.55	4.19
	{ Ma-ubin ...	14.54	.19	5.62	13.53
	{ Pyapón ...	...	.26	...	...
TENASSERIM	{ Salween ...	11.13	.13	3.44	4.22
	{ Thatón ...	3.55	.17	5.99	5.89
	{ Amherst ...	3.87	.36	6.56	7.69
	{ Tavoy ...	4.53	.65	5.45	2.30
	{ Mergui ...	13.42	1.2	4.35	3.84
MAGWE ...	{ Toungoo ...	1.85	.24	5.75	8.16
	{ Thayetmyo ...	...	.22	...	...
Total, Lower Burma ...		3.09	0.29	6.81	6.40
MAGWE ...	{ Minbu ...	...	.18	...	...
	{ Magwe ...	1.73	.04	4.69	10.29
	{ Pakòkku ...	...	.04	...	...
MANDALAY	{ Mandalay ...	1.26	.15	5.45	4.44
	{ Kyauksè ...	...	...	...	...
	{ Meiktila ...	...	...	...	...
	{ Myingyan ...	...	.03	...	...
	{ Yaméthin ...	...	.10	...	...
SAGAING ...	{ Bhamo ...	2.48	.07	3.40	5.11
	{ Myitkyina ...	3.5	.31	2.35	5.29
	{ Shwebo ...	...	...	...	...
	{ Sagaing ...	...	...	...	...
	{ Katha ...	3.06	.27	5.01	3.30
	{ Upper Chindwin ...	...	.37	...	...
	{ Lower Chindwin ...	...	.06	...	...
Total, Upper Burma ...		3.12	0.08	4.33	6.35
Total for { 1927-28 ...		3.10	0.21	6.32	6.39
{ 1926-27 ...		0.99	.22(a)	6.47	5.93

(a) Revised

V—concl'd.

taxation per proof gallon or setr in rupees (to two places of decimals).				Average total Excise revenue per head of population based on column 48 of Imperial Return I.
distillery area.	Opium.			
Total. (25)	Duty. (26)	Vend fees. (27)	Total. (28)		(38)
16'38	166'32	'09	166'41	'67
14'47	170'02	'04	170'06	1'11
18'05	168'02	'03	168'05	1'04
22'55	133'32	'13	133'45	6'08
10'84	165'79	'01	165'80	1'31
...	169'19	'04	169'23	'72
...	172'22	...	172'22	1'68
27'82	168'54	...	168'54	'90
...	173'43	'01	173'44	1'31
11'79	171'23	'01	171'24	1'49
11'47	174'00	'03	174'03	'87
9'74	174'90	'02	174'92	1'83
19'15	169'85	'02	169'87	'96
...	171'63	'02	171'65	1'74
7'66	157'00	'26	157'26	'51
11'88	170'63	'06	170'69	1'00
14'25	174'95	'02	174'97	2'55
7'75	177'00	'03	177'03	1'57
8'19	174'90	'11	175'01	3'47
13'91	172'54	'06	172'60	1'20
...	173'54	'04	173'58	'65
13'21	167'23	'05	167'91	1'51
...	163'48	'01	163'49	'50
14'98	160'28	'03	160'31	'68
...	162'50	'03	162'53	'09
9'89	142'38	'03	142'41	1'56
...	...	...	...	'19
...	...	...	...	'10
...	161'00	'04	161'04	'17
...	159'14	'08	159'22	'42
8'51	29'61	'13	29'74	'36
7'64	48'16	'03	48'19	'62
...	...	...	...	'05
...	...	...	...	'07
8'31	79'66	'03	79'69	'44
...	136'10	'06	136'16	'53
...	143'37	'05	143'42	'13
10'64	81'92	'04	81'96	0'38
12'71	154'25	'05	154'30	1'07
14'40	158'41	'04	158'45	1'15

figure.

FORM VI.—Statement showing Demand, Collections, Remissions and Balance for the year 1927-28.

Division and District.	Demand.	Collection: 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.								
ARAKAN	Akyab ...	3,84,241	3,84,161	...	15	68	...	3,84,161
	Kyaukpyu	2,29,166	2,22,083	...	7,083	...	...	2,22,083
	Sandoway	1,16,494	1,16,472	22	...	...	...	1,16,472
PEGU ...	Rgn. Town	20,78,033	20,78,033	...	...	...	...	20,78,033
	Pegu ...	5,82,157	5,82,157	...	...	...	...	5,82,157
	Tharrawaddy	3,53,739	3,53,739	...	...	...	...	3,53,739
	Hanthawaddy	6,13,390	6,05,584	7,806	...	...	7,309	6,12,89
	Insein ...	2,64,604	2,64,604	...	...	...	...	2,64,604
	Prome ...	4,88,456	4,88,444	...	10	...	8	4,88,454
IRRA-WADDY.	Bassein ...	7,30,616	7,30,616	...	...	...	...	7,30,616
	Henzada ...	4,76,722	4,76,722	...	...	...	...	4,76,722
	Myaungmya	6,76,376	6,76,376	...	...	...	...	6,76,376
TENAS-SERIM.	Ma-ubin ...	3,17,017	3,17,017	...	...	...	...	3,17,017
	Pyapôn ...	5,03,888	5,01,766	...	2,072	...	...	5,01,766
	Salween ...	25,941	25,941	...	...	...	...	25,941
MAGWE	Thatôn ...	4,71,950	4,71,950	...	...	...	...	4,71,950
	Amherst ...	10,67,032	10,67,032	...	...	...	...	10,67,032
	Tavoy ...	2,45,976	2,45,976	...	...	...	...	2,45,976
MAGWE	Mergui ...	4,69,895	4,69,895	...	...	...	...	4,69,895
	Toungoo ...	4,58,215	4,57,835	380	...	...	...	4,57,835
	Thayetmyo	1,65,947	1,65,947	...	...	...	...	1,65,947
Total, Lower Burma ...	1,07,19,814	1,07,02,35	8,208	9,180	68	7,317	1,07,09,675	
UPPER BURMA.								
MAGWE	Minbu ...	1,37,706	1,37,706	...	...	...	...	1,37,706
	Magwe ...	2,86,459	2,86,459	...	...	...	...	2,86,459
	Pakôkku ...	44,181	44,181	...	...	...	...	44,181
MANDALAY.	Mandalay ...	5,56,620	5,56,620	...	...	...	...	5,56,620
	Kvaüksé ...	26,90	26,536	...	354	...	...	26,536
	Meiktila ...	27,670	27,670	...	...	...	...	27,670
	Myingyan ...	75,569	75,569	...	...	...	...	75,569
	Yaméthin ...	1,35,770	1,35,770	...	...	20	...	1,35,790
	Bhamo ...	40,361	40,361	...	...	...	...	40,361
SAGAING	Myitkyina ...	72,939	72,939	...	...	...	...	72,939
	Shwebo ...	21,700	21,507	...	...	193	...	21,507
	Sagaing ...	21,942	21,842	...	...	100	...	21,842
	Katha ...	1,11,176	1,11,176	...	...	...	...	1,11,176
	U. Chindwin	98,855	98,855	...	...	...	...	98,855
	L. Chindwin	44,578	44,305	...	273	...	...	44,305
Total, Upper Burma ...	17,02,416	17,01,496	...	627	293	20	17,01,516	
Total for	1927-28 ...	1,24,22,200	1,24,03,855	8,208	9,807	361	7,337	1,24,11,191
	1926-27 ...	1,34,60,501	1,34,36,905	504	21,343	1,749	8,208	1,34,45,113

FORM VII.—Statement reconciling difference between Revenue and Treasury figures of Excise Collections during the year 1927-28.

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)].	ANNAS
		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.								
ARAKAN	Akyab ...	3,84,161	...	3,84,161	...	...	3,84,161	
	Kyaukpyu ...	2,28,103	6,019	2,22,084	...	...	2,22,084	
	Sandoway ...	1,10,453	...	1,10,453	6,019	22	1,16,494	
	Rgn. Town	20,81,797	3,764	20,78,033	...	...	20,78,033	
	Pegu ...	5,79,180	...	5,79,180	2,977	...	5,82,157	
PEGU	Tharrawaddy	3,53,637	...	3,53,637	100	...	3,53,737	
	Hanthawaddy	6,12,893	7,309	6,05,584	...	7,806	6,13,390	
	Insein ...	2,63,260	...	2,63,260	1,344	...	2,64,604	
	Prome ...	4,88,355	8	4,88,347	100	...	4,88,447	
	Bassein ...	7,82,868	52,358	7,30,510	100	...	7,30,610	
	Henzada ...	4,80,487	3,864	4,76,623	100	...	4,76,723	
IRRA-WADDY.	Myaungmya	6,31,714	...	6,31,714	44,662	...	6,76,376	
	Ma-ubin ...	3,05,459	...	3,05,459	11,558	...	3,17,017	
	Pwapon ...	5,01,766	...	5,01,766	...	...	5,01,766	
	Salween ...	...	...	...	25,941	...	25,941	
	Thaton ...	4,83,986	13,685	4,70,301	1,654	...	4,71,955	
TENAS-SERIM.	Amherst ...	11,16,553	49,521	10,67,032	...	...	10,67,032	
	Tavoy ...	2,45,970	...	2,45,970	...	...	2,45,970	
	Mergui ...	4,69,895	...	4,69,895	...	...	4,69,895	
	Toungoo ...	4,20,326	...	4,20,326	37,508	380	4,58,214	
MAGWE	Thayetnyo	1,65,942	...	1,65,942	5	...	1,65,947	
Total, Lower Burma		1,07,06,811	1,21,211	7,317	1,05,70,283	1,32,068	8,208	1,07,10,559
UPPER BURMA.								
MAGWE	Minbu ...	1,37,706	...	1,37,706	...	...	1,37,706	
	Magwe ...	2,52,146	...	2,52,146	34,313	...	2,86,459	
	Pakokku ...	44,171	...	44,171	10	...	44,181	
	Mandalay ...	5,94,597	38,687	5,55,910	710	...	5,56,620	
	Kyaukse ...	26,536	...	26,536	...	...	26,536	
MANDALAY.	Meiktila ...	27,570	...	27,570	100	...	27,670	
	Myingyan ...	75,569	...	75,569	...	...	75,569	
	Yamethin ...	1,35,582	20	1,35,562	205	...	1,35,767	
	Bhamo ...	40,361	...	40,361	...	...	40,361	
	Myitkyina ...	72,938	...	72,938	...	...	72,938	
	Shwebo ...	21,402	...	21,402	105	...	21,507	
SAGAING	Sagaing ...	21,792	...	21,792	50	...	21,842	
	Katha ...	1,11,066	...	1,11,066	110	...	1,11,176	
	U. Chindwin	98,844	...	98,844	15	...	98,859	
	L. Chindwin	44,296	...	44,296	10	...	44,306	
Total, Upper Burma		17,04,576	38,687	20	16,65,869	35,628	...	17,01,497
Total for		1,24,11,387	1,67,898	7,337	1,22,36,152	1,67,696	8,208	1,24,13,056
1927-28 ...		1,24,11,387	1,67,898	7,337	1,22,36,152	1,67,696	8,208	1,24,13,056
1926-27 ...		1,34,53,562	1,55,703	8,208	1,32,89,651	1,47,260	504	1,34,37,415

* 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. (3)	Imposed. (9)	Realized. (10)	
	Excise Officers. (2)	Officers other than Excise. (3)	Total. (4)	Excise Officers. (5)	Officers other than Excise. (6)	Total. (7)				
LOWER BURMA.								Rs.	Rs.	
ARAKAN	{ Akyab ...	222	55	277	190	43	233	56	6,295	4,005
	{ Kyaukpyu ...	78	13	91	59	12	71	6	1,663	1,433
	{ Sandoway ...	98	26	124	93	23	116	5	1,497	1,240
PEGU ...	{ Rgn. Town	533	371	904	450	331	781	139	22,608	14,186
	{ Pegu ...	165	165	330	129	143	272	33	8,278	6,473
	{ Tharrawaddy	249	185	434	208	171	379	81	9,551	7,826
	{ Hanthawaddy	132	78	210	102	60	162	21	3,876	3,239
	{ Insein ...	109	77	186	92	61	153	36	3,688	3,328
	{ Prome ...	181	166	347	156	157	313	71	6,736	6,253
IRRA-WADDY.	{ Bassein ...	295	208	503	245	157	402	87	15,858	10,936
	{ Henzada ...	225	202	427	200	182	382	52	10,441	9,390
	{ Myaungmya	163	132	295	130	104	234	63	11,111	8,483
	{ Ma-ubin ...	137	175	312	106	144	250	39	6,885	5,950
	{ Pyapön ...	170	55	225	146	47	193	40	7,932	5,621
TENAS-SERIM.	{ Salween ...	2	4	6	2	4	6	3	40	40
	{ Thatön ...	679	126	805	551	110	661	49	15,704	14,984
	{ Amherst ...	361	168	529	304	145	449	63	11,386	9,846
	{ Tavoy ...	156	72	228	138	63	201	18	3,997	3,795
	{ Mergui ...	139	25	164	117	21	138	18	3,886	2,511
	{ Toungoo ...	187	70	257	164	66	230	33	8,029	6,109
MAGWE	Thayetmyo ...	153	59	212	124	51	175	24	4,582	4,137
Total, Lower Burma		4,434	2,432	6,866	3,706	2,095	5,801	937	1,64,043	1,29,785
UPPER BURMA.										
MAGWE	{ Minbu ...	102	146	248	67	101	168	11	4,588	3,783
	{ Magwe ...	348	120	468	258	89	347	64	9,825	7,900
	{ Pakökku ...	271	121	392	210	105	315	45	8,465	7,896
MANDA-LAY.	{ Mandalay ...	315	191	506	219	154	373	169	8,855	5,943
	{ Kyauksè ...	70	34	104	64	25	89	18	2,150	1,840
	{ Meiktila ...	169	28	197	137	19	156	20	3,897	3,437
	{ Myingyan ...	194	96	290	149	88	237	17	5,372	4,832
	{ Yamèthin ...	277	184	461	216	152	368	95	16,645	10,547
SAGAING	{ Bhamo ...	213	27	240	178	24	202	74	3,972	3,388
	{ Myitkyina ...	334	81	415	317	67	384	176	7,923	4,541
	{ Shwebo ...	24	163	187	23	140	163	17	6,949	4,239
	{ Sagaing ...	19	181	200	13	138	151	22	3,924	3,729
	{ Katha ...	191	46	237	169	46	215	53	8,399	3,702
	{ U. Chindwin	47	27	74	35	26	61	8	1,133	1,133
	{ L. Chindwin	131	126	257	123	99	222	21	4,451	3,746
Total, Upper Burma		2,705	1,571	4,276	2,178	1,273	3,451	810	96,548	70,656
Total for	{ 1927-28 ...	7,139	4,003	11,142	5,884	3,368	9,252	1,747	2,60,591	2,00,441
	{ 1926-27 ...	7,195	4,187	11,382	5,715	3,449	9,164	1,676	2,78,003	2,12,200

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.	
63	11,892	...	327	...	59	377	19	1	2,550	1,571	3,124	7,245	
15	105	...	...	...	10	83	...	2	132	40	283	455
2	160	...	...	...	95	27	...	...	63	44	217	324
56	113,970	3,800	40,643	962,991	...	1,736	30	6	7,037	16,612	45,466	69,115	
91	2,705	...	3,836	749	17	917	19	...	2,202	1,033	403	3,638	
85	4,165	...	18,033	165	126	1,397	3	...	1,318	788	3,206	5,312	
18	886	...	246	615	88	327	18	...	834	131	832	1,797	
51	248	...	1,547	5,045	33	1,544	...	...	1,463	603	2,475	4,541
29	3,730	...	1,306	672	102	183	4	...	781	463	1,276	2,520	
61	2,222	...	454	5,952	36	964	27	...	1,740	385	3,740	5,865	
27	1,635	...	1,211	...	151	349	7	...	1,764	665	1,320	3,749	
54	1,873	3	17	5,206	...	770	17	...	1,046	369	2,200	3,615	
25	698	...	481	40	...	600	34	2	1,021	976	1,004	3,001	
37	920	2	139	1,923	...	445	35	5	844	339	1,216	2,399	
...	10	...	3,080	...	...	...	...	...	20	20	55	95
104	123	...	281	...	698	9,956	9	...	2,375	94	3,871	6,340	
73	97	...	12,889	590	431	1,359	33	...	1,036	570	2,652	4,261	
20	178	...	36	...	217	202	...	...	350	214	891	1,495
32	138	...	530	...	118	754	...	23	489	34	669	1,192	
66	4,891	...	5,387	...	22	691	1	56	1,100	510	1,620	3,230	
12	3,193	...	4,737	...	39	168	4	...	517	243	581	1,341	
921	153,839	3,805	95,574	983,948	2,242	22,849	32	95	28,725	25,704	77,101	1,31,530	
15	102	...	1,974	15	246	204	16	1	253	248	1,368	1,869	
213	10,223	...	2,491	2,257	326	541	196	1	1,827	1,171	4,261	7,259	
80	83	...	...	...	124	498	...	6	930	1,060	3,167	5,157
124	70,995	...	8,092	...	169	2,257	25	1	11,207	3,496	13,390	28,093	
9	624	...	12,379	...	122	66	...	...	389	276	694	1,319
18	28,643	...	1,736	...	91	232	...	...	4,814	498	8,731	14,043
33	330	...	1	...	761	250	...	...	493	1,467	952	2,912
48	25,508	...	6,394	7	121	319	...	...	6,358	3,253	1,948	11,559
155	34,991	...	464	...	...	169	...	...	1,627	1,176	4,108	6,911
306	32,046	...	209	...	...	856	...	...	2,412	1,831	5,020	9,263
35	3,098	...	117	...	88	234	2	...	145	1,195	40	1,380	
...	819	...	83	...	155	282	...	...	157	1,504	...	1,661
15	12,008	...	272	...	...	118	5	...	3,138	2,180	3,882	9,200
19	2,171	...	204	...	2	52	...	...	137	53	232	422
60	61	...	58	...	247	261	...	...	875	615	...	1,490
1,130	221,702	...	34,474	2,279	2,452	6,339	244	9	34,762	19,983	47,793	1,02,538	
2,051	375,541	3,805	130,048	9,86,227	4,694	29,188	570	104	63,487	45,687	1,24,894	2,34,068	
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	

FORM IX.—Classified Statement of Offences

Division and District.		Country Spirits					
		Illicit distillation.		Smuggling from outstill into distillery areas.		Unlicensed sale	
		No. arrested.	No. convicted.	No. arrested.	No. convicted.	No. arrested.	No. convicted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
LOWER BURMA.							
ARAKAN	{ Akyab	2	2	...	...	1	...
	{ Kyaukpyu	1	1	...	...	...	...
	{ Sandoway	...	...	...	...	1	1
PEGU	{ Rangoon Town	16	11	1	1	...	...
	{ Pegu	4	4	...	...	1	1
	{ Tharrawaddy	25	23	...	...	...	...
	{ Hanthawaddy	9	8	...	...	...	...
	{ Insein	17	17	...	...	...	...
	{ Prome	14	11	...	...	1	1
IRRAWADDY	{ Bassein	24	18	...	...	...	...
	{ Henzada	5	5	3	3	1	1
	{ Myaungmya	6	4	...	...	...	...
	{ Ma-ubin	30	27	...	...	1	1
	{ Pyapón	3	3	...	...	...	...
TENASSERIM	{ Salween	...	...	...	...	...	...
	{ Thatón	51	39	...	...	...	...
	{ Amherst	62	51	4	4	...	...
	{ Tavoy	22	20	...	...	...	...
	{ Mergui	5	4	...	...	...	...
MAGWE	{ Toungoo	3	3	...	...	2	1
	{ Thayetmyo	7	7	...	...	3	2
Total, Lower Burma		306	258	8	8	11	8
UPPER BURMA.							
MAGWE	{ Minbu	10	7	...	...	...	...
	{ Magwe	14	10	...	...	2	2
	{ Pakokku	11	10	...	...	8	8
MANDALAY	{ Mandalay	71	56	4	3	...	...
	{ Kyaukse	3	2	...	...	...	...
	{ Meiktila	7	5	...	...	2	1
	{ Myingyan	...	...	...	...	...	...
	{ Yamethin	22	17	...	...	...	...
SAGAING	{ Bhamo	...	...	...	...	...	...
	{ Myitkyina	...	...	...	...	...	...
	{ Shwebo	23	22	...	...	8	7
	{ Sagaing	7	6	...	...	17	13
	{ Katha	...	...	...	...	...	...
	{ Upper Chindwin	4	4	...	...	...	...
	{ Lower Chindwin	5	5	...	...	2	2
Total, Upper Burma		177	144	4	3	39	33
Total for	{ 1927-28	483	402	12	11	50	41
	{ 1926-27	512	403	1	...	63	51

against the Excise and Opium Laws.

		Opium.							
Illicit possession.		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)
37	33	5	5	...	...	...	...	135	103
30	24	...	...	...	...	4	3	32	28
7	7	...	...	...	...	...	...	32	29
10	8	50	37	...	...	14	14	125	112
62	54	...	...	...	...	1	1	87	71
66	59	8	8	...	...	1	...	108	97
15	11	...	...	...	...	...	...	67	48
60	51	...	...	...	...	...	...	32	25
30	25	3	2	...	...	10	6	161	146
83	64	...	...	...	...	2	2	215	173
19	19	...	...	...	...	3	2	122	112
69	57	3	2	...	...	...	...	89	69
33	24	...	...	...	...	3	2	47	40
39	33	...	...	...	...	6	3	62	54
...	...	...	...	...	...	...	...	4	4
145	121	...	...	...	...	...	...	45	36
94	78	...	...	...	...	...	...	58	54
39	36	...	...	...	...	6	6	46	42
26	23	...	...	...	...	8	6	17	14
66	65	...	...	...	...	...	...	49	37
27	22	...	...	...	...	3	3	58	48
957	814	69	54	...	...	61	48	1,591	1,342
20	15	...	...	...	...	...	...	25	19
48	33	...	...	...	...	...	...	116	89
166	125	...	...	...	...	...	...	56	46
83	58	2	2	...	...	...	...	199	138
8	8	...	...	...	...	...	...	11	7
47	40	...	...	...	...	...	...	39	32
41	36	...	...	...	...	...	...	57	42
85	65	...	...	...	...	...	...	167	132
53	47	16	13	...	...	...	...	160	135
41	34	...	...	...	...	...	...	320	305
51	43	5	5	...	...	...	...	11	10
64	41	2	1	...	...	1	1	13	9
22	19	7	7	...	...	31	29	154	137
16	14	...	...	...	...	2	2	30	26
38	34	...	...	...	...	7	7	20	16
783	612	32	28	...	...	41	39	1,378	1,143
1,740	1,426	101	82	...	...	102	87	2,969	2,485
1,828	1,535	72	57	...	...	97	64	3,147	2,532

FORM IX.—Classified Statement of Offences

Division and District.	Morphia.				Smuggling.		
	Unlicensed sale.		Illicit possession.		Smuggling.		
	No. arrested.	No. convicted.	No. arrested.	No. convicted.	No. arrested.	No. convicted.	
(1)	(18)	(19)	(20)	(21)	(22)	(23)	
LOWER BURMA—contd.							
ARAKAN ...	{ Akyab ...	...	...	1	...	5	5
	{ Kyaukpyu ...	...	...	...	...	...	...
	{ Sandoway ...	...	...	...	...	...	...
PEGU ...	{ Rangoon Town	...	...	...	...	8	8
	{ Pegu ...	...	...	...	...	...	...
	{ Tharrawaddy ...	...	...	...	...	...	...
	{ Hanthawaddy ...	...	...	...	...	...	...
	{ Insein ...	...	...	...	...	...	...
IRRAWADDY ...	{ Bassein ...	...	...	...	...	...	...
	{ Henzada ...	...	...	...	...	...	...
	{ Myaungmya ...	...	...	1	1	...	...
	{ Ma-ubin ...	...	...	...	...	...	...
	{ Pyapón ...	...	...	1	1	...	...
TENASSERIM ...	{ Salween ...	...	...	...	...	...	...
	{ Thatôn ...	...	...	...	...	...	...
	{ Amherst ...	...	...	...	...	...	...
	{ Tavoy ...	...	...	...	...	...	...
	{ Mergui ...	...	...	...	...	...	...
MAGWE ...	{ Toungoo ...	...	...	...	...	...	...
	{ Thayetmyo ...	...	...	...	...	...	...
Total, Lower Burma ...	...	...	3	2	13	13	
UPPER BURMA—contd.							
MAGWE ...	{ Minbu ...	...	...	...	...	...	...
	{ Magwe ...	...	...	...	...	...	...
	{ Pakòkku ...	...	...	...	...	...	...
MANDALAY ...	{ Mandalay ...	...	...	...	...	...	...
	{ Kyaukse ...	...	...	...	...	...	...
	{ Meiktila ...	...	...	...	...	...	...
	{ Myingyan ...	...	...	...	...	...	...
SAGAING ...	{ Yamethin ...	...	...	...	...	...	...
	{ Bhamo ...	...	...	...	...	...	...
	{ Myitkyina ...	...	...	...	...	...	...
	{ Shwebo ...	...	...	...	...	...	...
	{ Sagaing ...	...	...	...	...	1	1
SAGAING ...	{ Katha ...	...	...	...	...	...	...
	{ Upper Chindwin ...	...	...	...	...	...	...
	{ Lower Chindwin ...	...	...	...	...	...	...
Total, Upper Burma ...	...	...	...	...	1	1	
Total for	{ 1927-28 ...	...	...	3	2	14	14
	{ 1926-27 ...	1	1	1	1	9	8

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)
1	1	...	...	17	15	...	...	...	...
...
...
...	...	16	14	148	132	6	6	...	...
...	...	...	...	38	31	...	...	...	...
1	...	...	...	33	27	...	...	...	...
...	...	...	...	21	14	...	...	...	...
...	...	...	...	15	11	...	...	...	...
...	...	...	...	11	9	...	...	...	...
...	...	...	...	18	13	...	...	...	...
...	...	...	...	11	11	...	...	...	...
...	...	...	...	10	10	...	...	...	...
...	...	...	...	9	3	1	1	...	...
...	...	2	1	12	11	...	...	...	...
2	2	...	...	...	...	...	...	...	...
...	...	...	...	14	12	...	...	...	...
...	...	...	...	40	31	...	...	...	...
...	...	1	...	8	7	...	...	...	...
...	...	...	...	12	10	...	...	...	...
2	2	...	...	35	29	...	...	...	...
7	5	...	...	26	15	...	...	...	...
13	10	19	15	478	391	7	7	...	...
...	...	...	...	8	3	...	...	...	...
2	2	...	...	19	13	...	...	...	...
...
...	...	...	...	32	19	...	...	...	...
...	...	...	...	20	17	...	...	...	...
...	...	...	...	5	5	...	...	...	...
...	...	...	...	1	1	...	...	...	...
...	...	...	...	20	17	...	...	...	...
...	...	...	...	6	3	...	...	...	...
...	...	...	...	5	4	...	...	...	...
2	2	...	...	2	1	...	...	...	...
...	...	...	...	6	5	...	...	...	...
...	...	...	...	2	2	...	...	...	...
3	3	...	...	2	2	...	...	...	...
...	...	...	...	5	4	...	...	...	...
7	7	...	...	133	96	...	...	...	...
20	17	19	15	611	487	7	7	...	...
9	6	25	21	690	543	3	3	3	2

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 ...	...	...	1	1	18	18
	{ Kyaukpyu ...	...	...	...	...	9	6
	{ Sandoway ...	...	...	4	3	61	59
PEGU ...	{ Rangoon Town	28	23	...	...	...	...
	{ Pegu ...	6	3	...	...	...	...
	{ Tharrawaddy ...	4	1	2	1	37	34
	{ Hantlawaddy ...	7	5	1	1	1	1
	{ Insein ...	4	2	...	...	16	9
	{ Prome ...	3	2	1	1	49	48
IRRAWADDY ...	{ Bassein ...	5	2	...	...	19	17
	{ Henzada ...	...	...	2	2	99	88
	{ Myaungmya ...	5	4	...	...	...	...
	{ Ma-ubin ...	1	...	...	...	...	...
	{ Pyapôn ...	14	8	...	...	1	1
TENASSERIM ...	{ Salween ...	...	...	...	...	...	...
	{ Thatôn ...	...	...	4	4	59	51
	{ Amherst ...	1	1	8	7	94	83
	{ Tavoy ...	...	...	...	...	61	49
	{ Mergui ...	...	...	...	...	52	43
	{ Toungoo ...	...	...	5	5	12	11
MAGWE ...	{ Thayetmyo ...	...	...	10	8	32	31
Total, Lower Burma ...		78	51	40	34	620	549
UPPER BURMA—concl'd.							
MAGWE ...	{ Minbu ...	...	...	11	7	96	69
	{ Magwe ...	3	2	7	4	100	79
	{ Pakokku ...	...	...	5	5	66	54
MANDALAY ...	{ Mandalay ...	...	...	15	14	63	53
	{ Kyaukse ...	...	...	1	1	40	36
	{ Meiktila ...	...	...	6	2	34	24
	{ Myingyan ...	...	...	...	...	113	92
	{ Yamethin ...	1	1	3	3	41	34
SAGAING ...	{ Bhamo ...	...	...	...	...	...	...
	{ Myitkyina ...	...	...	...	...	...	...
	{ Shwebo ...	...	...	9	7	23	18
	{ Sagaing ...	...	...	5	4	44	39
	{ Katha ...	...	...	...	...	...	...
	{ Upper Chindwin ...	...	...	...	...	1	1
	{ Lower Chindwin ...	...	...	...	...	85	82
Total, Upper Burma ...		4	3	62	47	706	581
Total for	{ 1927-28 ...	82	54	102	81	1,326	1,130
	{ 1926-27 ...	137	91	78	63	1,275	1,070

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)
...	...	51	48	...	...	3	2	277	233
...	...	11	5	2	2	2	2	91	71
2	2	17	15	...	...	...	...	124	116
105	97	374	316	...	...	3	2	904	781
1	1	115	95	...	...	13	10	330	272
...	...	138	122	...	...	11	7	434	379
7	6	82	68	...	...	...	...	210	162
...	...	40	37	...	...	2	1	186	153
...	...	60	58	2	2	2	2	347	313
4	4	132	108	1	1	...	...	503	402
11	9	142	121	1	1	...	...	427	382
2	2	110	85	...	...	8	8	295	234
10	5	137	115	...	...	40	32	312	250
7	7	61	55	...	...	17	16	225	193
...	...	...	...	...	...	...	...	6	6
6	3	476	390	2	2	3	3	805	661
10	9	148	123	2	2	8	8	529	449
1	1	31	27	...	...	13	13	228	201
...	...	32	29	1	1	11	8	164	138
1	1	78	72	...	...	4	4	257	230
10	8	23	20	...	...	6	6	212	175
177	155	2,258	1,909	11	9	146	124	6,866	5,801
...	...	73	48	...	...	5	...	248	168
3	2	135	98	...	...	19	13	468	347
...	...	76	63	...	...	4	4	392	315
...	...	33	26	2	2	2	2	506	373
...	...	21	18	...	...	...	...	104	89
...	...	56	46	1	1	...	...	197	156
1	1	77	65	...	...	...	...	290	237
...	...	122	99	...	...	...	...	461	368
...	...	3	2	...	...	2	2	240	202
...	...	49	41	...	...	...	...	415	384
1	1	28	23	...	...	24	24	187	163
3	2	37	29	...	...	...	...	200	151
1	1	19	19	...	...	1	1	237	215
...	...	16	9	...	...	...	...	74	61
6	5	89	67	...	...	...	...	257	222
15	12	834	643	3	3	57	46	4,276	3,451
192	167	3,092	2,552	14	12	203	170	11,147	9,252
330	265	2,808	2,223	19	14	274	211	11,362	9,164

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

(a) Issues as Foreign Spirits.

(1) Division and District.	(2) Name of distillery.	(3) District to which issued.	Quantity of London Proof Spirits issued.													(17) Duty realized.	(18) 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. 4-5-0 per gallon.	(9) On payment of privilege duty at Rs. 3-12-0 per gallon.	(10) On payment of privilege duty at Rs. 3-8-3 per gallon.	(11) On payment of privilege duty at Rs. 3-1-0 per gallon.	(12) On payment of privilege duty at Rs. 3-2-0 per gallon.	(13) Rectified spirit on payment of duty at Rs. 5-0-0.	(14) Rectified spirit duty free.	(15) Denatured spirit duty free.	(16) Total.				
TENASSERIM.			Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Rs.	
Amherst ...	Phoenix	{ Amherst	...	3,150	...	...	...	...	...	...	...	...	...	...	...	...	...	55,125	
		{ Rangoon	...	4,200	..	...	...	...	...	...	...	...	2,118	42	...	...	6,360	73,500	

MANDALAY.																	
Mandalay	...	Man- dalay.	Mandalay	...	6,346	3,658	126	588	2,457	4,179	...	1,047	...	...	...	18,401	1,60,867
Total {	1927-28	...	...	...	13,696	3,658	126	588	2,457	4,179	...	1,047	2,118	42	...	27,911	2,89,492
	1926-27	...	...	56	10,732	1,587	396	...	...	10,226	2,861	...	1,624	202	...	27,684	2,42,846

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)
			Ur pri	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.
ARAKAN...	Phoenix	Akyab ...	40°	...	...	...	4,700	...	4,175
		Kyaukpyu ...	40°	...	...	...	...	...	...
		Sandoway ...	40°	...	...	...	...	...	...
Pegu ...	Phoenix	Rangoon ...	40°	22,725	...	...	...	...	...
		Pegu ...	40°	...	...	...	...	...	...
		Insein ...	40°	100	...	...	...	...	...
Irrawaddy	Mandalay	Bassein ...	40°	...	...	...	4,115	...	...
		Henzada ...	40°	...	...	...	816	...	...
		Myaungmya ...	40°	...	...	...	...	...	...
	Phoenix ...	Ma-ubin ...	40°	...	...	...	...	...	...
		Salween ...	40°	...	...	...	...	...	...
Tenasserim. Magwe ...	Mandalay	Toungoo ...	40°	...	...	...	...	...	...
		Phoenix ...	40°	...	...	...	...	...	...
	Phoenix	Thaton ...	40°	...	...	...	...	1,086	...
		Amherst ...	40°	...	...	5,435	638	...	...
		Tavoy ...	40°	...	...	...	...	...	...
Mandalay	Mandalay	Mergui ...	40°	...	...	...	...	...	...
		Wagwe ...	40°	...	...	...	...	...	...
	Mandalay	Mandalay ...	30°	...	...	...	...	...	...
		Bhamo ...	50°	...	...	...	...	...	...
		Myitkyina ...	30°	...	...	...	...	...	...
Katha ...	Katha ...	...	50°	...	...	...	...	...	...
		...	30°	...	...	...	...	...	...
		...	50°	...	...	...	...	...	...
TOTAL FOR	1927-28	...	40%	22,825	...	5,435	10,269	1,086	4,175
			30%	...	...	...	...	...	...
			50%	...	...	...	...	...	...
Figures for	previous year	...	Total	22,825	...	5,435	10,269	1,086	4,175
			40%	23,325	1,750	4,363	10,128	1,024	3,900
			30%	...	...	...	...	...	...
Total	...	...	50%	...	...	...	...	...	...
			Total	23,325	1,750	4,363	10,128	1,024	3,900

Spirits in Contract Distillery Areas.

Quantity of Spirit issued to Retail Shops.

In Liquid Gallons on payment of

Rs. 6-0 duty per proof gallon.	Rs. 5-15-0 duty per proof gallon.	Rs. 5-10-0 duty per proof gallon.	Rs. 5-5-0 duty per proof gallon.	Rs. 5-0-0 duty per proof gallon.	Rs. 4-11-0 duty per proof gallon.	Rs. 4-6-0 duty per proof gallon.	Rs. 4-1-0 duty per proof gallon.	Rs. 3-12-0 duty per proof gallon.	Rs. 3-7-0 duty per proof gallon.	Rs. 3-2-0 duty per proof gallon.	Rs. 2-8-0 duty per proof gallon.	Rs. 1-4-0 duty per proof gallon.
(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.
...	...	...	...	...	...	850	...	...	...	...	...	...
...	...	...	...	1,590	850	1,952	...	...	...	...	...	...
...	...	...	...	...	1,300	900	350	...	...	...	...	...
...
115	...	...	736	...	...	...	...	...	...	...	...	...
...
...	...	37,57	...	...	...	...	...	...	...	...	...	...
...	7,864	...	5,549	...	...	...	...	...	...	...	...	...
...	...	3,425	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	557	...	...	...
580	...	...	550	...	...	...	...	...	...	...	...	...
4,491	...	...	5,220	...	...	...	...	...	...	...	...	...
...	17,391	...	...	...	...	...	...	...	...	...	...	...
...	7,700	...	...	...	...	2,200	...	2,763	...	...	...	...
...	...	5,400	6,460	...	...	...	...	...	...	...	...	...
...	12,690	...	...	...	12,200	...	...	...	16,310	...	...	...
...
3,350	...	...	...	...	...	2,150	...	...	...	...	...	...
680	...	...	...	...	...	950	...	...	...	...	...	...
...	...	...	...	410	...	1,675	...	...	...	...	1,485	440
...	...	...	...	...	...	...	...	1,810	...	...	1,570	2,462
...	...	80	...	4,950	...	...	...	5	...	...	...	50
...	...	...	...	11,600	...	...	...	...	...	...	...	...
5,186	45,555	12,582	18,515	1,590	14,350	5,902	350	2,763	16,867	...	...	...
3,350	...	80	...	5,360	...	3,825	...	1,810	...	...	3,055	2,902
680	...	...	...	1,160	...	950	...	5	...	...	...	50
9,216	45,555	12,662	18,515	8,110	14,350	10,677	350	4,578	16,867	...	3,055	2,952
5,855	41,651	17,142	13,034	5,270	11,650	5,630	500	2,666	14,169	...	...	...
4,700	...	80	...	7,055	...	...	...	...	...	1,800	...	...
1,030	...	...	...	1,035	...	...	...	...	...	...	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

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

Division and District.	Name of Distillery.	District to which issued from distillery or warehouse.	Strength.	Quantity of Spirit issued to Retail Shops.			Duty realized:
				In Li quid Gallons on payment of			
				Re. 0-100 duty per proof gallon.	Total liquid gallons.	Equivalent London proof.	
(1)	(2)	(3)	(4)	(24)	(25)	(26)	(27)
			Ur. prf	Galls.	Galls.	Galls.	Rs.
Arakan ...	Phoenix ...	Akyab ...	40°	...	9,725	5,835	(a) 12,285
		Kyaukpyu ...	40°	...	4,392	2,635	
		Sandaway ...	40°	...	2,550	1,530	
Pegu ...	Phoenix ...	Rangoon ...	40°	...	22,725	13,635	1,91,742
		Pegu ...	40°	...	851	510	2,777
		Insein ...	40°	...	100	60	844
Irrawaddy ...	Mandalay ...	Bassein ...	40°	...	7,872	4,723	30,427
		Henzada ...	40°	...	816	450	3,519
		Myaungmya ...	40°	...	13,413	8,048	44,662
		Ma-ubin ...	40°	...	3,425	2,055	11,558
		Salween ...	40°	...	557	334	1,149
Tenasserim ...	Phoenix ...	Mandalay ...	40°	...	10,841	6,505	37,408
		Phoenix ...	40°	...	18,477	11,086	66,435
		Thaton ...	40°	...	18,736	11,242	73,765
		Amherst ...	40°	...	11,860	7,116	38,816
		Tavoy ...	40°	...	1,410	30,320	18,192	(b) 79,093
Magwe ...	Mandalay ...	Mergui ...	40°	...	12,200	7,320	34,313
		Magwe ...	40°	...	...	...	...
Mandalay ...	Mandalay ...	Mandalay ...	30°	...	5,500	3,850	21,241
		Mandalay ...	50°	...	1,630	815	4,203
		Mandalay ...	30°	...	4,010	2,807	9,548
Sagaing ...	Mandalay ...	Bhamo ...	30°	...	5,842	4,089	9,653
		Myitkyina ...	30°	...	55	28	41
		Katha ...	30°	...	5,030	3,521	17,640
		Katha ...	50°	...	1,160	580	2,900
		Katha ...	50°	...	...	...	...
TOTAL FOR		1927-28 ...	{ 40% 30% 50%	1,410 ...	168,860 20,382 2,845	101,316 14,267 1,423	6,74,645 58,082 7,144
		Total	...	1,410	192,087	117,006	7,39,871
Figures for previous year		...	{ 40% 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

(a) Includes Rs. 133 realized in the previous year.

(b) Includes Rs. 37 excess collections.

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 ...	30,284	131,482	...	161,766	78,196	...
Total ...	1927-1928	30,284	131,482	...	161,766	78,196	...
	1926-1927	40,931	129,194	...	170,125	82,562	...

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.	Gross Receipts from Opium sold.	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 ...	1,568	2,82,267	2,67,817	2,791	360	2,70,968	11,299		
	Kyaukse ...	1,032	1,85,795	1,75,025	1,539	149	1,76,713	9,082		
	Santaway ...	398	71,596	66,807	972	24	67,803	3,793		
PEGU	Rangoon Town	2,067	3,72,418	3,62,268	4,322	542	3,67,132	5,286		
	Pegu ...	614	1,10,589	1,06,469	1,764	30	1,08,263	2,326		
	Tharrawaddy	451	81,180	76,308	1,534	35	77,877	3,303		
	Hanthawaddy	943	1,69,740	1,62,278	3,219	188	1,65,705	4,035		
	Insein ...	522	93,960	88,007	789	81	88,877	5,083		
	Prome ...	1,181	2,12,651	2,05,021	2,544	520	2,08,085	4,566		
IRRA-WADDY.	Bassein ...	1,585	2,85,311	2,69,730	4,362	95	2,74,187	11,124		
	Henzada ...	1,158	2,08,468	2,01,513	3,152	66	2,04,731	3,737		
	Myaungmya	1,650	2,97,009	2,87,272	3,620	186	2,91,078	5,922		
	Ma-ubin ...	631	1,13,580	1,07,178	1,566	196	1,08,940	4,640		
	Pyapon ...	763	1,37,519	1,31,079	2,910	22	1,34,011	3,508		
TENAS-SERIM.	Salween ...	65	11,700	10,205	240	247	10,692	1,008		
	Thaton ...	809	1,45,633	1,38,004	1,734	96	1,39,834	5,799		
	Amberst ...	1,488	2,67,840	2,60,379	2,000	715	2,63,094	4,746		
	Tavoy ...	1,034	1,86,191	1,83,088	1,236	212	1,84,536	1,655		
	Mergui ...	1,646	2,96,233	2,87,797	2,943	438	2,91,178	5,055		
Toungoo ...	906	1,63,113	1,56,335	3,065	420	1,59,820	3,293			
MAGWE	Thayetmyo	544	97,862	94,332	1,172	...	95,504	2,358		
Total, Lower Burma		21,055	37,90,646	36,36,932	47,474	4,622	36,89,028	1,01,618		
MAGWE	Minbu ...	498	84,620	81,544	986	...	82,530	2,090		
	Magwe ...	184	31,277	29,189	360	102	29,651	1,626		
	Pakokku ...	182	30,886	29,524	396	36	29,956	930		
MANDALAY.	Mandalay ...	519	77,800	73,959	1,320	156	75,435	2,365		
	Kyaukse ...	...	...	...	...	...	...	...
	Meiktila ...	...	...	...	...	...	...	...
	Myingyan ...	130	22,066	20,897	285	...	21,182	884		
	Yamethin ...	330	56,100	52,510	700	392	53,602	2,498		
SAGAING	Bhamo ...	76	6,075	2,278	780	51	3,109	2,966		
	Myitkyina ...	365	29,170	17,367	2,961	...	20,328	8,842		
	Shwebo ...	...	...	...	...	...	...	...
	Sagaing ...	...	...	...	...	...	...	...
	Katha ...	686	68,371	54,933	2,264	567	57,764	10,607		
	U. Chindwin	697	1,01,909	94,984	1,344	333	96,661	5,248		
L. Chindwin	209	31,219	29,762	384	...	30,146	1,073			
Total, Upper Burma		3,876	5,39,493	4,86,947	11,780	1,637	5,00,364	39,129		
Total for	1927-28 ...	24,931	43,30,139	41,23,879	59,254	6,259	41,89,392	1,40,747		
	1926-27 ...	25,726	45,10,590	43,21,653	62,521	7,149	43,91,323	1,19,267		

APPENDICES.

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

Division and District.				Number of consumers at close of 1926-27 and number received on transfer from other districts during the year of report.	Number died, given up habit or gone elsewhere during 1927-28.	Number of consumers at close of year.
(1)				(2)	(3)	(4)
ARAKAN—						
Akyab	...	...	...	788	123	665
Kyaukpyu	...	...	...	459	33	426
Sandoway	...	...	...	176	18	158
PEGU—						
Rangoon Town	...	...	...	3	2	1
Pegu	...	...	...	3	...	3
Tharrawaddy	...	...	...	18	2	16
Hanthawaddy	...	...	...	19	4	15
Insein	...	...	...	21	1	20
IRRAWADDY—						
Prome	...	...	...	165	29	136
Bassein	...	...	...	190	29	161
Henzada	...	...	...	107	22	85
Myaungmya	...	...	...	75	4	71
Ma-ubin	...	...	...	63	5	58
Pyapôn	...	...	...	20	4	16
TENASSERIM—						
Salween	...	...	...	12	...	12
Thatôn	...	...	...	70	7	63
Amherst	...	...	...	23	2	21
Tavoy	...	...	...	...	...	...
Mergui	...	...	...	1	1	...
Toungoo	...	...	...	40	7	33
MAGWE—						
Thayetmyo	...	...	...	65	11	54
Total				2,318	304	2,014

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

Division and District—	Number of smokers at close of 1926-27 and number received on transfer from other districts during the year under report.			Number died, given up habit or gone elsewhere during 1927-28.			Number of consumers at close of the year 1927-28.			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Arakan—										
Akyab	178	413	78	24	49	6	154	364	72	
Kyaukpyu	24	97	20	...	15	1	24	82	19	
Sandoway	3	93	7	...	6	...	3	87	7	
Pegu—										
Rangoon Town	1	1,514	6	...	134	1	1	1,380	5	
Pegu ... ..	...	471	...	...	84	...	...	387	...
Tharrawaddy ... ..	...	308	...	...	39	...	...	269	...
Hanthawaddy ... ..	...	809	...	...	63	...	...	746	...
Insein	4	512	...	...	88	...	4	424	...
Prome ... ..	...	600	...	...	47	...	...	553	...
Irrawaddy—										
Bassein	3	872	6	...	104	2	3	768	4	
Henzada	28	792	5	9	127	...	19	665	5	
Myaungmya ... ..	...	972	...	...	56	...	...	916	...
Ma-ubin	22	432	...	2	78	...	20	354	...	
Pyapôn	8	543	...	2	97	...	6	446	...	
Tenasserim—										
Salween	4	11	...	1	...	...	3	11	...
Thatôn	3	624	...	1	74	...	2	550	...	
Amherst	(a) 26	1,188	5	9	234	1	17	954	4	
Tavoy ... ..	...	923	3	...	91	2	...	832	1
Mergui	1	1,397	26	1	154	...	...	1,243	26
Toungoo ... ..	...	581	...	...	78	...	...	503	...
Magwe—										
Thayetmyo ... ..	...	270	1	...	74	...	...	196	1
Minbu ... ..	...	230	...	...	13	...	...	217	...
Magwe ... ..	...	254	...	...	17	...	...	237	...
Pakôkku ... ..	...	99	...	...	6	...	...	93	...
Mandalay—										
Mandalay	(a) 13	465	11	1	41	...	12	424	11	
Myingyan ... ..	...	74	2	...	21	...	...	53	2
Yamethin ... ..	...	256	...	...	21	...	...	235	...
Sagaing—										
Shwebo ... ..	...	31	...	...	1	...	...	30	...
Sagaing ... ..	...	16	1	...	...	...	...	16	1
Katha ... ..	...	651	...	...	141	...	...	510	...
Upper Chindwin ... ..	...	66	...	...	11	...	...	55	...
Lower Chindwin ... ..	...	120	2	...	21	...	...	90	2
Total	318	15,684	173	50	1,985	13	268	13,699	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 1927-28 and previous years.

Division and District.	Municipal or Non-Municipal Towns.	Population as per Census, 1921.	1925-26.		1926-27.		1927-28.		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.	ÁKYAB ...	<i>Akyab</i> ...	36,569	22	6'02	26	7'11	...	...
		<i>Pauktaw</i> ...	632	6	94'94	4	63'29	...	...
		<i>Minbya</i> ...	1,894	1	5'28	1	5'28	...	...
		<i>Kyauktan</i> ...	2,494	...	...	...	...	1	4'01	
		<i>Ponnagyun</i> ...	225	2	88'89	...	...	1	44'44	
		<i>Rathedaung</i> ...	1,075	...	...	25	149'25	...	...
	KYAUKPYU	<i>Kyaukpyu</i> ...	3,884	...	...	1	2'57	1	2'57	
		<i>Ramree</i> ...	2,469	...	...	...	...	1	4'05	
		<i>An</i> ...	2,499	...	...	...	...	1	4'00	
	SANDWAY	<i>Sandway</i> ...	3,762	8	21'28	...	...	2	5'32	
<i>Taungup</i> ...		2,394	...	...	3	12'53	5	20'88		
<i>Gwa</i> ...		1,549	1	6'45	...	...	6	38'73		
PEGU.	RANGOON TOWN.	<i>Rangoon</i> ...	341,962	476	13'92	423	12'37	292	8'54	
	PEGU ...	<i>Pegu</i> ...	18,769	80	42'62	48	25'57	46	24'51	
		<i>Thanatpin</i> ...	3,905	...	...	2	5'12	3	7'68	
		<i>Daiku</i> ...	3,998	...	...	...	...	3	7'50	
		<i>Ayaunglebin</i> ...	7,496	...	...	15	2'01	1	1'33	
	THARRA-WADDY.	<i>Thónzè</i> ...	6,594	4	6'07	6	5'87	1	1'52	
		<i>Tharrawaddy</i> ...	3,625	1	2'76			3	8'28	
		<i>Letpadan</i> ...	9,901	34	34'34	14	14'14	10	10'10	
		<i>Sitkwin</i> ...	4,444	...	...	1	2'25	...	...
		<i>Mihla</i> ...	3,829	10	26'12	5	5'16	7	18'28	
<i>Othegon-Okpo</i> ...		5,855	5	8'54	3			5'12		
<i>Gyohingauk</i> ...		7,666	16	20'87	12			15'65	12	15'65
<i>Zigon</i> ...	6,916	24	34'70	...	...	15	21'69			
<i>Nattalin</i> ...	4,898	6	12'25	12	24'50	7	14'29			
HANTHA-WADDY.	<i>Syiam</i> ...	15,193	6	3'95	...	...	7	4'61		
	<i>Kungyangon</i> ...	3,267	...	...	...	...	1	3'06		
	<i>Kyauktan</i> ...	3,951	8	20'25	...	...	...	...
	<i>Thongwa</i> ...	8,153	18	22'08	7	8'59	10	12'27		
	<i>Kayan</i> ...	5,318	2	3'76	18	33'85	4	7'52		
<i>Twante</i> ...	4,159	1	2'40	4	9'62	...	...	
INSEIN ...	<i>Insein</i> ...	14,398	21	14'59	42	29'17	66	45'84		
	<i>Taikkyi</i> ...	5,497	1	1'82	5	9'10	6	10'91		
	<i>Hlegu</i> ...	8,217	4	4'87	2	2'43	7	8'52		
PROME ...	<i>Prome</i> ...	26,067	8	3'07	12	4'60	23	8'82		
	<i>Paunglè</i> ...	14,154	20	14'13	14	9'89	12	8'48		
	<i>Shwedaung</i> ...	9,108	1	1'10	3	3'29	3	3'29		
	Carried over ...	607,386	786	...	705	...	560	...		

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 1927-28 and previous years—contd.

Division and District.	Municipal or Non-Municipal Towns.	Population as per Census, 1921.	1925-26.		1926-27.		1927-28.		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	607,386	786	...	705	...	560	...		
IRRAWADDY.	BASSEIN ...	<i>Bassein</i> ...	42,563	126	29'60	136	31'95	99	23'26	
		<i>Kyônpyaw</i> ...	6,910	4	5'79	16	23'15	13	18'81	
		<i>Ngathaing-gyaung.</i>	6,751	12	17'78	19	28'14	15	22'22	
	HENZADA	<i>Henzada</i> ...	23,651	42	17'75	48	20'30	27	11'42	
		<i>Myanaung</i> ...	7,793	14	17'96	16	20'53	20	25'66	
		<i>Kyangin</i> ...	7,064	5	7'08	4	5'66	15	21'23	
		<i>Ingabu</i> ...	3,546	4	11'28	4	11'28	16	45'12	
		<i>Zalun</i> ...	2,403	11	45'78	4	16'65	14	58'26	
		<i>Lemyethna</i> ...	5,757	10	17'37	12	20'84	15	26'06	
	MYAUNG-MYA.	<i>Myaungmya</i> ...	6,280	67	106'68	56	89'17	53	84'39	
		<i>Wakèma</i> ...	8,447	19	22'49	18	21'31	7	8'29	
		<i>Mawlamyainggyun</i>	6,115	10	16'36	12	19'62	25	40'88	
		<i>Einme</i> ...	4,073	2	4'91	1	2'46	15	36'83	
		<i>Labuffa</i> ...	2,024	15	74'11	17	83'99	28	138'34	
		<i>Kanbe</i> ...	13,81	...	...	...	...	2	14'48	
	MA-UBIN	<i>Ma-ubin</i> ...	6,812	6	8'81	12	17'62	13	19'08	
		<i>Yandoon</i> ...	9,344	2	2'14	11	11'77	33	35'32	
		<i>Danubyu</i> ...	4,860	9	18'52	12	24'69	13	26'75	
		<i>Pantanaw</i> ...	5,059	7	13'84	2	3'95	2	3'95	
	PYAPÔN ...	<i>Pyapôn</i> ...	8,107	2	2'46	10	12'34	5	6'17	
		<i>Kyaiklat</i> ...	9,224	11	11'93	5	5'42	11	11'93	
		<i>Dedaye</i> ...	5,568	9	16'16	3	5'39	12	21'55	
		<i>Bogale</i> ...	5,012	...	...	3	5'99	7	13'97	
THATON	<i>Thatôn</i> ...	15,091	16	10'60	10	6'63	...	...
	<i>Kyaiklo</i> ...	7,168	2	2'79	...	...	...	...
	<i>Pa-an</i> ...	3,655	2	5'47	...	...	...	...
AMHERST	<i>Moulmein</i> ...	61,301	66	10'77	62	10'11	70	11'42		
	<i>Kawkareik</i> ...	6,587	10	15'18	10	15'18	12	18'22		
	<i>Amherst</i> ...	3,755	16	42'61	4	10'65	10	26'63		
TAVOY ...	<i>Tavoy</i> ...	27,480	17	6'19	10	3'64	23	8'37		
MERGUI ...	<i>Mergui</i> ...	17,297	29	16'77	28	16'19	67	38'74		
TOUNGOO	<i>Toungoo</i> ...	19,332	29	15'00	26	13'45	28	14'48		
	<i>Pyu</i> ...	6,451	7	12'16	6	9'30	...	...
	<i>Shwegyin</i> ...	5,758	6	9'30	7	12'16	...	...
	Carried over ...	9,70,005	13.73	...	1,289	...	1,230	...		

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 1927-28 and previous years—concl'd.

Division and District.	Municipal or Non-Municipal Towns.	Population as per Census, 1921.	1925-26.		1926-27.		1927-28.		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	970,005	1,373	...	1,289	...	1,230	...	
MAGWE.	THAYETMYO	<i>Thayetmyo</i> ...	10,768	7	6'50	3	2'79	7	6'50
		<i>Allanmyo</i> ...	11,219	4	3'56	2	1'78	3	2'68
		<i>Kama</i> ...	1,941	1	5'15	2	10'30	2	10'30
	MINBU ...	<i>Minbu</i> ...	5,403	4	7'40	3	5'55	2	3'70
		<i>Satiu</i> ...	6,834	2	2'93	2	2'93	10	14'63
		<i>Sagu</i> ...	5,025	5	9'95	...	...	11	21'89
		<i>Pwinbyu</i> ...	2,875	7	24'35	29	100'87	9	31'30
		<i>Sidoktaya</i> ...	1,111	1	9'00	3	27'00	...	...
		<i>Ngape</i> ...	1,595	1	6'27	6	37'62	4	25'08
	MAGWE ...	<i>Magwe</i> ...	7,819	...	...	1	1'28	...	...
<i>Ycnaungyaung</i> ...		10,028	6	5'98	3	2'99	3	2'99	
<i>Taungdwingyi</i> ...		6,306	1	1'58	...	...	...	...
PAKOKKU ...	<i>Pakokku</i> ...	19,507	6	3'08	13	6'66	31	15'89	
MANDALAY.	MANDALAY	<i>Mandalay</i> ...	148,917	96	6'45	33	2'22	70	4'70
		<i>Maymyo</i> ...	16,558	36	21'74	15	9'06	17	10'27
		<i>Amarapura</i> ...	8,497	12	14'12	2	2'35	...	...
		<i>Myitnge</i> ...	3,439	12	34'89	...	...	...	...
	KYAUKSE ...	<i>Kyaukse</i> ...	6,107	9	14'74	5	8'19	10	16'37
	MEIKTILA ...	<i>Meiktilla</i> ...	8,868	3	3'38	10	11'28	7	7'89
	MYINGYAN	<i>Myingyan</i> ...	18,931	9	4'76	16	8'45	81	42'79
	YAMETHIN	<i>Yamethin</i> ...	8,869	1	1'13	7	7'89	12	13'53
		<i>Pyawbwè</i> ...	4,704	4	8'50	8	17'00	11	23'38
		<i>Pyinmana</i> ...	14,886	9	6'04	13	8'73	19	12'76
BHAMO ...	<i>Bhamo</i> ...	7,741	8	10'33	...	...	5	6'46	
	<i>Shwegu</i> ...	2,933	...	...	1	3'41	1	3'41	
MYITKYINA	<i>Myitkyina</i> ...	4,956	11	22'19	10	20'18	8	16'14	
SHWEBO ...	<i>Shwebo</i> ...	10,605	7	6'60	14	13'20	12	11'32	
	<i>Ye-u</i> ...	2,742	18	65'65	3	10'94	3	10'94	
SAGAING	<i>Sagaing</i> ...	11,858	10	8'44	11	9'28	47	39'64	
	<i>Kawlin</i> ...	1,105	3	27'15	5	45'25	4	36'20	
	<i>Katha</i> ...	2,081	2	9'61	2	9'61	1	4'81	
KATHA ...	<i>Wuntho</i> ...	2,150	...	...	1	4'65	...	...
	<i>Mogòk</i> ...	8,413	...	...	...	...	8	9'51	
	<i>Mònywa</i> ...	9,225	...	...	1	1'08	5	5'42	
L. CHINDWIN	<i>Mònywa</i> ...	9,225	...	...	...	...	...	...
	Total	1,364,021	1,668	11'72	1,513	11'13	1,633	11'97	

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.	Number of cases.				Liquors.						Remarks.
	Reported.	Investigated.	True.	Mistaken.	Obtained from licensed shop by criminal.	Obtained from licensed shop by agent of criminal.	Illicit.	Uncontrolled.	Licensee dealt with.	Illicit dealers convicted.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Arakan—											
Akyab ...	23	18	10	8	5	...	3	2	...	...
Kyaukpyu ...	11	6	3	3	3	...	...	...	...	...
Sandoway ...	35	19	18	1	10	...	8	...	...	3	
Pegu—											
Rangoon Town ...	30	30	30	...	27	2	1	...	...	...
Pegu ...	...	...	...	...	...	...	...	...	...	...
Tharrawaddy ...	20	20	12	8	9	...	3	...	...	1	
Hanthawaddy ...	58	58	46	12	18	...	28	...	...	...
Insein ...	30	20	17	3	13	3	1	...	...	1	
Prome ...	45	41	27	14	19	...	6	2	...	...
Irrawaddy—											
Bassein ...	189	163	117	46	109	...	8	...	...	3	
Henzada ...	54	32	21	11	19	...	2	...	...	2	
Myaungmya ...	139	70	58	12	55	...	3	...	...	...
Ma-ubin ...	37	33	29	4	29	...	...	...	...	...
Pyapón ...	81	64	36	28	29	...	7	...	...	1	
Tenasserim—											
Salween ...	...	...	...	...	...	...	...	...	...	...
Thaton ...	39	30	15	15	10	...	2	3	...	2	
Amherst ...	90	83	74	9	66	...	6	...	...	2	
Tavoy ...	45	39	29	10	24	...	5	...	...	5	
Mergui ...	116	78	40	38	29	...	11	...	...	...
Toungoo ...	54	46	26	20	25	...	1	...	...	...
Magwe—											
Thayetmyo ...	25	22	12	10	5	...	7	...	...	1	
Total, Lower Burma	1,121	872	620	252	504	5	102	7	...	21	
Magwe—											
Minbu ...	13	13	13	...	7	...	...	6	...	...
Magwe ...	7	7	7	...	6	...	...	1	...	...
Pakokku ...	121	121	120	1	24	...	23	73	...	...
Mandalay—											
Mandalay ...	27	27	25	2	23	...	1	1	...	...
Kyaukse ...	11	5	4	1	4	...	...	...	...	...
Meiktila ...	49	45	35	10	8	...	2	25	...	1	
Mingyan ...	51	36	34	2	...	...	22	12	...	...
Yamethin ...	23	23	13	10	5	...	1	7	...	1	
Sagaing—											
Bhamo ...	...	...	...	...	...	...	...	...	...	...
Myitkyina ...	11	11	11	...	11	...	...	...	...	...
Shwebo ...	114	73	57	16	7	4	14	32	1	7	
Sagaing ...	48	48	46	2	3	1	42	...	...	11	
Katha ...	20	20	12	8	12	...	...	...	...	...
Upper Chindwin ...	...	...	...	...	...	...	...	...	...	...
Lower Chindwin ...	26	26	21	5	6	...	15	...	...	...
Total, Upper Burma	521	455	398	57	116	5	120	157	1	20	
Total for { 1927-28 ...	1,642	1,327	1,018	309	620	10	222	164	1	41	
{ 1926-27 ...	1,274	1,105	866	239	500	9	234	122	2	45	

In 2 cases, source of liquor unknown.

FORM XIVA.—Statement showing the Imports of Liquors into Burma from Foreign Countries during the year 1927-28.

Liquor.	Quantity of gallons.		Value.	Decrease or Increase.	
	London proof.	Liquid.		Liquid gallon.	Value.
			Lakhs. Rs.		Lakhs. Rs.
Ale, Beer or Porter ...	...	898,843	27.48	+ 184,480	+ 4.68
	...	714,363	22.80	+ 124,334	+ 4.54
Cider and other fermented liquors.	...	668	.04	- 141	- .01
	...	809	.05	+ 112	- ...
Spirit—					
Brandy ...	58,162	73,349	8.24	+ 244	- .41
	56,855	73,105	8.65	+ 8,847	+ 1.35
Gin ...	7,795	10,319	.99	- 89	+ .10
	7,369	10,408	.89	+ 1,665	+ .13
Rum ...	30,276	23,421	.26	- 22,705	- .27
	77,464	46,126	.53	- 11,176	- .18
Whisky ...	52,459	69,014	11.77	+ 4,031	+ .39
	49,457	64,983	11.38	+ 3,636	+ 1.25
Drugs, etc. ...	...	16,396	4.63	+ 9,338	+ 2.45
	...	7,058	2.18	- 5,626	- 1.27
Liqueurs ...	...	1,434	.33	- 105	+ .12
	...	1,539	.21	+ 426	+ .06
Perfumed ...	...	3,079	3.20	+ 43	- .24
	...	3,036	3.44	- 2,301	- .73
Others ...	...	*17,380	2.51	- 12,417	- 2.21
	...	29,797	4.72	+ 12,657	+ 2.48
Total Spirit ...	...	214,392	31.93	- 21,660	- .07
	...	236,052	32.00	+ 8,128	+ 3.09
Denatured spirit ...	...	75,255	1.04	+ 55,449	+ .80
	...	19,806	.24	+ 9,994	+ .10
Rectified spirit ...	...	...	...	- 3,969	- .04
	...	3,969	.04	+ 3,969	+ .04
Wines ...	...	36,328	3.28	+ 4,245	+ .38
	...	32,083	2.90	+ 172	+ .15
GRAND TOTAL ...	...	1,225,486	63.77	+ 218,404	+ 5.74
	...	1,007,082	58.03	+ 146,709	+ 7.92

N.B.—The figures in italics are figures for 1926-27.

* Includes rectified spirit.

Statement showing Issues of Opium for Veterinary and Quasi-Veterinary purposes for the year 1927-28.

District.	Lbs.	Oz.	Grs.	Remarks.
Insein ...	1	4	...	
Pakokku ...	...	5	.80	
Veterinary Department ...	...	...	...
Total ...	1	9	80	