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NOTE ON THE ADMINISTRATION OF THE STAMP REVENUE DURING THE YEAR 1920-21.

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NOTE

ON THE

ADMINISTRATION OF THE STAMP REVENUE IN BURMA

During the year ended the 31st March 1921.

Head of the Stamp Revenue Administration.—Mr. R. E. V. Arbuthnot, I.C.S., Financial Commissioner, was in charge of the Administration of Stamp Revenue in Burma until the 3rd January 1921, on which date he was relieved, for the remainder of the year, by Mr. W. E. Lowry, I.C.S., Officiating Financial Commissioner.

2. *Changes in the Law and Rules.*—The following changes were effected during the year in the law relating to court-fees and stamps :—

(a) The sanction of the Governor-General of India in Council is now no longer necessary to rules, alterations and additions made in accordance with the provisions of Chapter IV of the Court-fees Act, 1920.

(b) The rate of exchange prescribed for the conversion of British currency into the currency of British India for the purposes of calculating *ad valorem* duty on instruments chargeable therewith was fixed at Rs. 10 per one pound sterling in all cases.

(c) The Collector, Amherst District, was empowered to make allowance, under section 51 of the Stamp Act, in respect of certain stamped papers no longer required for use.

(d) Policies of Insurance must now be stamped with stamps bearing the word "insurance."

(e) Stamp duty on instruments affecting immoveable property in the City of Rangoon was increased, with effect from the 1st February 1921, by 2 per centum on the value of the property.

(f) Court-fee direction 21 (ii) was cancelled.

In addition to the above changes, allowances are now permissible in the following cases :—

(1) Stamp duty, in excess of Rs. 15, payable on certain instruments executed before the 31st December 1921 is remitted and

(2) Court-fees payable in connection with the grant of probate or letters-of-administration in respect of the property of persons killed in the late war are remitted partially or totally according as the value of the property does or does not exceed half a lakh of rupees.

3. *Receipts and Expenditure (Statement I, page 5).*—Receipts under the Stamp and Court-fees Acts combined rose by 4.91 lakhs, to which increased sales under the former Act contributed 74 per cent. Rangoon, where receipts rose from 18½ to 22½ lakhs, the highest figure yet recorded, accounts for 83 per cent. of the total provincial increase.

One of the features of the year is that the high prices of paddy induced money lenders to take steps to recover debts which ordinarily would have been considered as irrecoverable whilst the poor harvest made it hard for agricultural creditors to meet these demands. Hence in many districts there was an increase in litigation. In Rangoon, besides this factor the continued inflation of land values and the rise in fees paid on probates and letters of administration account for the large increase in receipts.

The total charges increased with the rise in sales and require little comment. The cost of a new one-anna stamping machine swells the expenditure under "other charges."

4. *Receipts on account of Judicial Stamps (Statement II, page 5).*—The rise in receipts under Court-fees is shared by 22 districts. Increases of nearly 1·16 lakhs in Rangoon and Rs. 17,000 in Toungoo are attributed chiefly to litigation resulting from the causes already mentioned. The increase of nearly Rs. 19,000 in Mandalay is ascribed to the flourishing state of trade during the early part of the year.

Comparatively heavy decreases were registered by several districts, notably Akyab, Magwe and Hanthawaddy. The fall of over Rs. 23,000 in Akyab probably represents a return to normal. This cause explains the variation in Hanthawaddy also.

The decrease in Magwe is due to less litigation owing to a bad season and to a slump in the price of groundnut, a combination of circumstances which apparently made the money-lender despair of recovering his debts during the year by litigation.

5. *Receipts on account of Non-judicial Stamps (Statement III, page 6).*—The increase under this head amounting to Rs. 3·6 lakhs is principally due to a sharp rise in Rangoon. Out of 39 districts 26 show an increase. Apart from Rangoon important increases occur in Pyapōn and Tharrawaddy where respective rises of Rs. 12,000 and Rs. 8,000 are attributed partly to renewed trade activity and expansion of business under post-war conditions and partly to the favourable paddy market which gave rise to a large number of sales and mortgages of paddy land. In Mergui the heavy duty recovered on three valuable documents presented for adjudication under section 31 is mainly responsible for a rise of Rs. 12,000. The increases in Mandalay and Shwebo are ascribed to Sir Abdul Jamal's purchases of occupancy rights in state land. A decrease in the number of transactions relating to sales and transfers of oil-wells and sites in Yenangyaung accounts for a fall of nearly Rs. 7,000 in Magwe.

Receipts from the sale of impressed stamps increased by nearly 2½ lakhs in Rangoon owing not only to the land boom but also to various land transactions being rushed through to avoid the extra 2 per cent. which was levied with effect from the 1st February 1921, under the Rangoon Development Trust Act, 1920.

There was an unprecedented sale of foreign bill stamps in Rangoon during the year, causing an increase over the total for the previous year of 88 per cent. because, foreign imports during 1920 being abnormally large and prices extremely high, bills of a record aggregate value were received from the United Kingdom.

6. *Arrangements for the Vend. of Stamps (Statement IV, page 7).*—In accordance with the policy laid down in the Resolution on the last Triennial Report of reducing the number of headmen employed as vendors by restricting licenses so far as possible to the more important villages or small towns the total number of vendors fell by 36 to 2,006 during the year under review. An increase of five vendors in Myaungmya is apparent only and results from the erroneous omission in previous years of certain *ex-officio* vendors.

The amount of discount allowed to vendors increased by Rs. 4,716 in sympathy with the rise in receipts from sales.

7. *Action with regard to Insufficiently Stamped Documents (Statement V, page 8).*—One thousand and sixty-six cases of unstamped or insufficiently stamped documents were dealt with by the Courts under section 35 of the Stamp Act as compared with 905 in 1919-20. In many districts a connection can be traced between the rise in the number of cases dealt with and the enhanced litigation deduced from sales of Court-fee stamps, but in a few instances, notably Hanthawaddy, a rise is ascribed to more careful scrutiny of documents by Courts.

There was a large increase in the number of cases disposed of by Collectors on impoundment or adjudication, especially in Bassein and Rangoon. The rise in the former district from 48 to 121 is attributed to the activity of the Judicial Record Keeper. The remarkable increase from Rs. 83 to Rs. 9,445 in the amount realised as duty and penalty in Mergui is explained by the production for adjudication of three valuable unstamped documents (*vide* paragraph 5 *ante*).

8. *Prosecutions for Stamp Offences (Statement VI, page 9).*—Prosecutions under this head declined from 34 to 11 mainly on account of the decrease of 18 cases in Prome. Out of 12 persons brought to trial only 58 per cent. were

convicted. It appears doubtful therefore whether sufficient discretion is used in sanctioning prosecutions. In Pyapōn, out of two cases instituted, one resulted in an acquittal and in the other the sanction to prosecute was set aside by the Financial Commissioner. The Collector, Prome, reports that the prosecutions in 1919-20 have had a very good effect. Forty-five cases were compounded under section 70 (2) of the Stamp Act in Rangoon where prosecution is resorted to in exceptional circumstances only.

The activity of the Judicial Record Keeper, Bassein, noticed in the previous paragraph explains the large amount disbursed as rewards in the Bassein District.

9. *Action in regard to the Valuation of Estates (Statement VII, page 10).—*The number of reports made to Collectors, regarding the valuation of estates in connection with applications for probate or letters of administration and the number of enquiries instituted decreased in rough proportion. On the other hand the amount of deficit Court-fees required increased by 95 per cent, chiefly on account of a sharp rise in Rangoon. These fluctuations do not possess any particular significance.

10. *Central Stamp Dépôt.*—During the year under review the office of Assistant Superintendent of Stamps was held by Maung Me, I.S.O., K.S.M., Extra Assistant Commissioner. The annual verification of stamps in stock in the Central Dépôt was carried out by Mr. A. M. Bown, B.A., M.C., I.C.S., and disclosed no discrepancy.

By order,

A. E. H. KILLICK,
Officiating Secretary to the Financial Commissioner.

RANGOON, the 30th June 1921.

APPENDICES.

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STATEMENT I—Abstract of Receipts and Charges (Paragraph 3 of Report).

(1)	Receipts.	Charges.				Total.	Nett receipts.	Cost of general supervision.	Cost of stamps supplied from Central Deptt.
		Discount and Establishment for sale of stamps.	Refunds.	Other Charges.					
(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
Under the Stamp Act, II of 1899	Rs. 25,89,115	Rs. 65,002	Rs. 29,526	Rs. 4,497	Rs. 99,115	Rs. 24,00,000	} 25,736 {	Rs. 6,648	
Under the Court Fees Act, VII of 1870.	23,24,294	21,184	21,677	205	43,666	22,81,228		2,127	
TOTAL ...	49,13,409	86,276	51,203	4,702	1,42,181	47,71,228	25,736	8,775	
... { 1920-21 ...	49,13,409	86,276	51,203	4,702	1,42,181	47,71,228	25,736	8,775	
... { 1919-20 ...	44,22,346	77,959	40,128	3,999	1,22,086	43,00,260	25,052	11,364	

STATEMENT II.—Receipts on account of Judicial Stamps (Paragraph 4 of Report).

Divisions and Districts.		Court-fee stamps.	Miscellaneous receipts.	Total.
(1)		(2)	(3)	(4)
		Rs.	Rs.	Rs.
ARAKAN	{ Akyab	87,425	...	87,425
	{ Kyaukpnyu	13,778	...	13,778
	{ Sandoway	8,864	...	8,864
	{ Rangoon Town	8,00,132	120	8,00,252
	{ Hanthawaddy	33,004	...	33,004
PEGU	{ Insein	28,320	...	28,320
	{ Pegu	87,807	...	87,807
	{ Tharrawaddy	65,448	...	65,448
	{ Prome	42,787	13	42,800
	{ Bassein	80,900	...	80,900
	{ Henzada	63,350	...	63,350
IRRAWADDY	{ Myaungmya	63,051	...	63,051
	{ Ma-ubin	45,840	...	45,840
	{ Pyapön	50,409	...	50,409
	{ Toungoo	80,020	...	80,020
	{ Salween	2,146	...	2,146
TENASSERIM	{ Thatön	52,621	...	52,621
	{ Amherst	89,212	...	89,212
	{ Tavoy	29,466	15	29,481
	{ Mergui	17,560	...	17,560
	{ Thayetmyo	24,179	...	24,179
MAGWE	{ Pakökku	31,427	45	31,472
	{ Minbu	29,078	...	29,078
	{ Magwe	47,306	25	47,331
	{ Mandalay	1,38,674	250	1,38,924
	{ Bhamo	4,690	...	4,690
MANDALAY	{ Myitkyina	9,373	...	9,373
	{ Putao	21	...	21
	{ Katha	21,393	25	21,418
	{ Shwebo	39,739	50	39,789
	{ Sagaing	34,329	90	34,419
SAGAING	{ Lower Chindwin	23,686	200	23,886
	{ Upper Chindwin	9,893	...	9,893
	{ Chin Hills	109	...	109
	{ Kyaukse	22,503	...	22,503
	{ Meiktila	40,108	90	40,198
MEIKTILA	{ Yamethin	48,071	50	48,121
	{ Myingyan	50,512	45	50,557
	{ Kanpetlet	45	...	45
	TOTAL ... { 1920-21 ...	23,23,276	1,018	23,24,294
	... { 1919-20 ...	21,95,765	1,110	21,96,875

STATEMENT III.—Receipts on account of Non-Judicial Stamps (Paragraph 5 of Note).

Divisions and Districts.	Impressed stamps (engraved sheets).	Hindis or Inland bills of exchange.	Impressed stamps as defined in section 2 (13) of the Stamp Act.	Foreign bill stamps.	Half-anna and one-anna unified stamps.	Share transfer stamps.	Stamps for legal practitioners' licenses.	Notarial stamps.	Forms for agreements and memoranda chargeable with two-anna coloured impressions.	Forms for cheques, receipts, etc.	Miscellaneous receipts.	Total.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ARAKAN ...												
{ Akyab ...	47,951	...	8,049	...	...	...	465	...	...	...	712	57,177
{ Kyaukpyu ...	9,980	...	...	...	...	...	90	...	...	...	82	10,161
{ Sandoway ...	5,302	...	115	...	...	...	105	...	...	19	121	5,662
PREU ...												
{ Rangoon Town	1,56,017	53,059	8,46,876	94,907	2,00,000	34,065	3,060	1,487	1,085	55,614	9,035	14,56,075
{ Hanthawaddy	29,835	...	206	...	...	...	450	...	...	...	1,600	32,091
{ Insein ...	25,411	...	27	...	...	...	355	...	...	13	830	26,636
{ Pegu ...	80,641	...	212	...	...	...	715	...	...	434	3,177	85,179
{ Tharrawaddy	64,650	...	134	...	...	...	560	...	...	...	528	65,872
{ Prome ...	33,364	...	49	...	...	...	640	...	...	6	93	34,152
IRRAWAD-DY. ...												
{ Bassein ...	51,976	...	2,017	...	...	...	355	...	...	87	2,678	56,113
{ Henzada ...	40,959	...	124	...	...	...	525	...	...	37	557	42,202
{ Myaungmya ...	89,735	...	300	...	...	...	505	...	...	...	488	91,088
{ Ma-ubin ...	39,637	...	30	...	...	4	310	...	...	25	561	40,567
{ Pyapón ...	77,522	...	78	...	...	...	425	...	...	31	442	78,498
TENAS-SERIM. ...												
{ Toungoo ...	42,099	...	108	...	...	...	360	...	...	...	2,343	44,910
{ Salween ...	427	...	...	...	...	...	15	...	...	...	5	447
{ Thatón ...	28,864	...	222	...	...	...	445	...	...	...	356	29,887
{ Amherst ...	41,739	2,225	13,547	60	...	636	410	...	...	...	624	50,241
{ Tavoy ...	11,703	...	299	...	...	...	125	...	...	395	338	12,860
{ Mergui ...	10,605	...	101	...	...	...	140	...	...	...	9,525	20,371
MAGWE ...												
{ Thayetmyo ...	7,178	...	...	...	...	35	300	...	...	...	190	7,703
{ Pakókku ...	17,213	...	350	...	...	...	910	...	...	...	323	18,096
{ Minbu ...	28,314	...	30	...	...	...	120	...	...	...	470	28,934
{ Magwe ...	26,873	...	84	...	...	...	150	...	...	...	250	27,357
MANDALAY ...												
{ Mandalay ...	72,061	123	535	...	...	157	340	...	...	181	583	73,980
{ Bhamo ...	2,410	...	29	...	...	...	...	...	...	...	103	2,542
{ Myitkyina ...	3,954	...	58	...	...	...	20	...	...	...	76	4,108
{ Putao ...	191	...	...	...	...	...	...	...	...	...	222	413
{ Katha ...	9,344	...	56	...	...	...	60	...	...	...	406	9,866
SAGAING ...												
{ Shwebo ...	29,238	...	469	...	...	...	30	...	...	...	577	30,314
{ Sagaing ...	17,153	...	412	...	...	...	120	...	...	...	481	18,166
{ Lower Chin-dwin.	19,853	...	298	...	...	...	20	...	...	...	193	20,364
{ Upper Chin-dwin.	4,764	...	27	...	...	...	50	...	...	...	445	5,286
{ Chin Hills ...	592	...	...	...	...	...	...	...	...	...	...	592
MEIKTILA ...												
{ Kyaukse ...	13,146	...	73	...	...	...	10	...	...	...	149	13,378
{ Meiktila ...	16,217	...	518	...	...	...	50	...	...	...	1,021	17,806
{ Yaméthin ...	37,639	...	109	...	...	...	20	...	...	...	216	37,984
{ Myingyan ...	22,536	...	139	...	...	...	70	...	...	...	272	23,017
{ Kanpetlet ...	20	...	...	...	...	...	...	...	...	...	...	20
TOTAL ...												
{ 1920-21 ...	12,17,122	55,407	8,75,681	94,967	2,00,000	34,897	12,585	1,487	1,085	56,843	39,072	25,89,115
{ 1919-20 ...	11,13,797	51,811	6,81,726	50,593	2,00,000	35,704	12,045	449	599	59,575	19,172	22,25,471

STATEMENT IV.—Arrangements for the Vend of Stamps. (Paragraph 6 of Note).

Divisions and Districts.		Number of vendors.	Discount allowed to vendors		
			On judicial stamps.	On non-judicial stamps.	Total.
(1)	(2)	(3)	(4)	(5)	
			Rs.	Rs.	Rs.
ARAKAN	{ Akyab	85	583	1,900	2,483
	{ Kyaukpyu	74	95	328	423
	{ Sandoway	38	76	171	247
PEGU	{ Rangoon Town	27	2,106	11,163	13,269
	{ Hanthawaddy	58	383	1,330	1,613
	{ Insein	58	252	1,160	1,412
	{ Pegu	93	617	3,022	3,639
	{ Tharrawaddy	31	483	2,995	3,478
	{ Prome	52	310	1,466	1,776
MIRRAWADDY	{ Bassein	81	569	2,229	2,798
	{ Henzada	45	516	1,837	2,353
	{ Myaungmya	55	430	4,256	4,686
	{ Ma-ubin	66	356	1,724	2,080
	{ Pyapön	117	380	3,420	3,800
TENASSERIM	{ Toungoo	82	666	1,896	2,562
	{ Salween	2	11	13	24
	{ Thatön	48	389	1,267	1,656
	{ Amherst	48	457	1,605	2,062
	{ Tavoy	26	173	492	665
	{ Mergui	34	108	464	572
MAGWE	{ Thayetmyo	40	181	344	525
	{ Pakökku	48	243	775	1,018
	{ Minbu	51	241	1,667	1,908
	{ Magwe	48	380	1,031	1,411
MANDALAY	{ Mandalay	43	839	2,881	3,720
	{ Bhamo	10	7	31	41
	{ Myitkyina	20	63	168	231
	{ Katha	93	135	242	377
SAGAING	{ Shwebo	103	322	1,239	1,561
	{ Sagaing	69	293	784	1,077
	{ Lower Chindwin	107	195	928	1,123
	{ Upper Chindwin	51	36	165	201
MEIKTILA	{ Kyaukse	37	167	520	687
	{ Meiktila	40	339	727	1,066
	{ Yamethin	43	386	1,711	2,097
	{ Myingyan	83	410	1,056	1,466
TOTAL		2,006	13,097	57,010	70,107
TOTAL		2,012	13,013	52,378	65,391

STATEMENT V.—Insufficiently stamped or unstamped instruments on which duty and penalty were levied (Paragraph 7 of Note).

Divisions and Districts.					By courts or persons receiving evidence under section 35, Stamp Act.		By Collector under sections 32, 37, 40 and 41, Stamp Act.	
					Number of cases dealt with.	Duty and penalty realized.	Number of cases dealt with.	Duty and penalty realized.
(1)					(2)	(3)	(4)	(5)
						Rs.		Rs.
ARAKAN	..	Akyab	...	...	10	348	30	364
		Kyaukpyu	...	...	8	82	...	...
		Sandoway	...	...	20	110	1	11
Pegu ...	...	Rangoon Town	...	...	74	1,145	106	6,794
		Hanthawaddy	...	...	83	1,237	26	363
		Insein	...	...	32	813	1	17
		Pegu	...	...	124	1,115	4	2,002
		Tharrawaddy	...	...	71	506	1	22
		Prome	...	...	8	44	36	49
IRRAWADDY	...	Bassein	...	...	69	564	121	1,114
		Henzada	...	...	46	469	6	88
		Myaungmya	...	...	30	292	14	196
		Ma-ubin	...	...	24	329	18	232
		Pyapôn	...	...	44	322	4	120
TERRASSERIM	...	Toungoo	...	...	39	197	107	2,132
		Salween	...	...	1	5	...	...
		Thatôn	...	...	71	356	...	...
		Amherst	...	...	36	415	2	209
		Tavoy	...	...	4	87	23	251
		Mergui	...	...	6	65	4	9,445
MAGWE	...	Thayetmyo	...	...	17	190	...	...
		Pakôkku	...	...	15	323	...	...
		Minbu	...	...	14	447	7	23
		Magwe	...	...	14	205	3	45
MANDALAY	...	Mandalay	...	...	30	350	23	231
		Bhamo	...	...	5	97	...	...
		Myitkyina	...	...	10	65	1	11
		Katha	...	...	26	202	31	204
SAGAING	...	Shwebo	...	...	39	462	14	115
		Sagaing	...	...	14	252	24	220
		Lower Chindwin	...	...	9	78	3	115
		Upper Chindwin	...	...	11	400	16	45
MEIKTILA	...	Kyaukse	...	...	15	116	4	22
		Meiktila	...	...	19	528	24	493
		Yamèthin	...	...	14	190	16	26
		Myingyan	14	842	2	17
TOTAL	1,066	12,648	672	24,985
					905	10,246	505	8,207

APPENDICES.

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STATEMENT VI.—Stamp Prosecutions and Results (Paragraph 8 of Note).

Divisions and Districts. (1)	Number of cases instituted. (2)	Number of persons			Amount of fines imposed. (6) Rs.	Amount of rewards disbursed. (7) Rs.
		Brought to trial. (3)	Convicted. (4)	Acquitted. (5)		
ABAKAN ... { Akyab ... Kyaukpyu ... Sandoway ...	...	...	...	...	...	38 8 5
PEGU ... { Rangoon Town ... Hanthawaddy ... Insein ... Pegu ... Tharrawaddy ... Prome ...	1 2	1 2	1 2	... ... ... ... ... ...	10 ... ... ... ... ...	... 41 ... 69
IRRAWADDY { Bassein ... Henzada ... Myaungmya ... Ma-ubin ... Pyapón ...	2 2	2 3	*1 ... ... ... ...	... ... ... 3 ...	10	714 ... 62 83 15
TENASSERIM { Toungoo ... Salween ... Thatón ... Amherst ... Tavoy ... Mergui ...	...	...	...	...	...	307 28 12
MAGWE ... { Thayetmyo ... Pakókku ... Minbu ... Magwe ...	...	...	...	...	...	... ... 12 5
MANDALAY... { Mandalay ... Bhamo ... Myitkyina ... Katha ...	...	...	...	...	...	... ... ... 117
SAGAING ... { Shwebo ... Sagaing ... Lower Chindwin ... Upper Chindwin ...	2 2	2 2	1 2	1	7 6	32 76 20 14
MEIKTILA ... { Kyaukse ... Meiktila ... Yaméthin ... Myingyan ...	...	...	...	...	...	9 58 15 5
TOTAL ... { 1920-21 1919-20 ...	11 ... 34	10 ... 55	7 ... 50	4 ... 5	33 ... 536	1,745 ... 1,469

* One absconded.

STATEMENT VII.—Action taken by Collectors to test the value of Estates for which applications for probate and letters-of-administration were put in (Paragraph 9 of Note).

Divisions and Districts.	Number of enquiries pending at beginning of the year.	Number of cases reported to Collector [sec. 19 (H) of the Court-fees Act].	Number of cases in which enquiries were instituted during the year.	Number of enquiries completed during the year.	Amount of court-fees due or originally realized on the valuations of the applicants in cases disposed of during the year.	Amount of deficit court-fees required.	Penalty.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					Rs.	Rs.	
ARAKAN ... { Akyab ...	4	19	19	23	356	...	...
... { Kyaukpyu ...	1	1	1	...	...	...	...
... { Sandoway ...	...	...	...	...	...	...	...
PEGU ... { Rangoon Town ...	8	134	54	62	52,638	1,977	...
... { Hanthawaddy ...	10	12	12	19	3,147	207	...
... { Insein ...	15	30	30	33	4,876	282	...
... { Pegu ...	4	7	7	6	1,991	156	...
... { Tharrawaddy ...	3	13	13	13	2,332	980	...
... { Prome ...	...	11	11	6	203	...	...
IRRAWADDY ... { Bassein ...	3	9	9	6	480	16	...
... { Henzada ...	2	10	10	10	...	...	...
... { Myaungmya ...	5	5	5	8	...	...	...
... { Ma-ubin ...	6	12	12	16	1,221	...	...
... { Pyapôn ...	11	4	2	13	569	194	...
TENASSERIM ... { Toungoo ...	2	22	22	20	3,680	...	...
... { Salween ...	...	...	...	...	...	...	...
... { Thatôn ...	5	19	19	6	...	...	...
... { Amherst ...	13	55	55	67	1,977	...	...
... { Tavoy ...	...	11	11	6	302	...	...
... { Mergui ...	1	2	2	2	...	...	...
MAGWE ... { Thayetmyo ...	...	4	4	4	...	...	...
... { Pakôkku ...	5	...	...	4	...	...	...
... { Minbu ...	2	5	5	2	...	...	...
... { Magwe ...	14	5	5	6	1,186	...	...
MANDALAY ... { Mandalay ...	17	37	37	37	2,813	...	...
... { Bhamo ...	...	8	8	7	...	...	...
... { Myitkyina ...	2	...	...	...	...	...	...
... { Katha ...	...	4	4	4	...	...	...
SAGAING ... { Shwebo ...	3	6	6	4	38	...	...
... { Sagaing ...	4	12	12	16	...	...	...
... { Lower Chindwin ...	2	3	3	2	...	...	...
... { Upper Chindwin ...	3	6	6	5	3	110	...
MBIKTILA ... { Kyaukse ...	...	4	4	4	...	...	...
... { Meiktila ...	8	10	5	12	...	...	...
... { Yamethin ...	4	6	6	4	...	...	...
... { Myingyan ...	8	8	8	14	...	...	...
TOTAL ... { 1920-21 ...	165	494	407	441	77,812	4,012	...
... { 1919-20 ...	124	588	499	458*	54,734	2,059	...

* Revised figure.

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NOTE

ON THE

ADMINISTRATION OF THE STAMP REVENUE IN BURMA

During the Year ended the 31st March 1922.

Head of the Stamp Revenue Administration.—Mr. W. E. Lowry, I.C.S., as Officiating Financial Commissioner, was in charge of the administration of stamp revenue in Burma from the 1st April 1921 until the 15th December 1921 on which date he was relieved by Mr. R. E. V. Arbuthnot, C.S.I., I.C.S., the permanent Financial Commissioner, who held office until the close of the year.

2. *Changes in the Law and Rules.*—No changes were effected during the year in the law relating to Court fees but remission of stamp duty was ordered in the following cases, namely:—

(a) receipts granted for interest paid in British India on certain securities of the Mysore Durbar;

(b) instruments executed for the purpose of securing the repayment of a loan issued under the rubber loan guarantee scheme to rubber planters and Companies in Burma; and

(c) instruments executed by, or on behalf of, or in favour of the Trustees for the development of the city of Rangoon in respect of immovable property vested in them under section 58, sub-section (1) of the Rangoon Development Trust Act, 1920, or exchanged for any such immovable property or purchased from the revenues of such immovable property.

Court Fee Direction 18 was cancelled.

3. *Receipts and Expenditure (Statement I, page 5).*—The total provincial receipts under the Stamp and Court Fees Acts (column 2 of Statement I) increased by 9 per cent. to 53·74 lakhs. The increase in nett receipts (column 7) was, however, less than 2 per cent. A sum of Rs. 3·61 lakhs, representing extra duty realized under section 68 of the Rangoon Development Trust Act in respect of immovable property in the City of Rangoon, is included in the total receipts. As the duty is payable to the Development Trust it is shown as a refund in column 4 and is excluded from the total in column 7. This explains the relatively high percentage increase in total as compared with nett receipts. The slight rise in the nett provincial revenue is due to higher receipts under the Court Fees Act, receipts under the Stamp Act declining slightly.

The majority of districts exhibit an increase in combined nett receipts except Rangoon where the revenue fell considerably.

Expenditure has risen under every head except "other charges" and now stands at 5·32 lakhs as against 1·42 lakhs in 1920-21. Deducting from the former figure the sum of 3·61 lakhs which, as explained above, represents refunds to the Rangoon Development Trust the provincial expenditure is still ·29 lakh higher than in 1920-21 chiefly owing to refunds under the Stamp Act other than those made to the Development Trust.

4. *Receipts on account of Judicial Stamps (Statement II, page 5).*—The rise of 1·41 lakhs under this head is shared by all the districts of the Pegu, Irrawaddy and Meiktila Divisions, with the exception of the Rangoon Town District, and by the majority of other districts. In several districts the increase is attributed to enhanced litigation resulting from conditions similar to those which obtained in the previous year, namely, a favourable paddy market, which encouraged money-lenders to attempt to recover outstanding debts, combined with the inability of debtors to meet their obligations owing to crop failures. In other districts where receipts increased, notably in Tharrawaddy and Pyapōn,

litigation declined, but the average value of the suits was higher. Litigation, in connection with the occupation of land in the newly irrigated area, was mainly responsible for the rise in receipts in Shwebo.

The fall of nearly one-third of a lakh in Rangoon Town District is in the nature of a return to normal after the record figures of the previous year. In the Lower Chindwin the drop of Rs. 3,600 is ascribed to the "formation of *wunthamu* associations whose chief object apparently is to have all civil cases tried by village arbitrators." On the other hand money was admittedly scarce, and to this fact the fall in receipts may, not unreasonably, be attributed in part at least.

5. *Receipts on account of non-Judicial Stamps (Statement III, page 6).*—The receipts under non-judicial stamps rose by 12 per cent. to 29'09 lakhs. Increases ranging from Rs. 6,000 to Rs. 38,000 were registered by the districts of the Pegu and Irrawaddy Divisions, excluding, as will be explained below, the Rangoon Town District. These increases are mainly ascribed to enhanced activity in the land market caused by the inflation of land values owing to the abnormally high prices obtained for agricultural produce. The decreases in Mandalay, Sagaing, Kyaukse and Shwebo are due to the cessation of Sir Abdul Jamal's purchases of land which had been a feature of the previous year. In certain other districts the slightly lower figures reported are attributed to a slump in trade, or to the payment of license fees under the Arms Act, in cash instead of with stamps in accordance with recent orders issued on the subject.

The bulk of the receipts under non-judicial stamps is derived from the sale of impressed stamps (Columns 2 and 4 of Statement III). In Rangoon, receipts for the sale of such stamps rose from 10'03 lakhs to 12'27 lakhs. These figures, however, contain the additional duty paid to the Rangoon Development Trust (*vide* paragraph 3 above). If, for the purposes of comparison with the figures of the previous year, this additional duty is excluded, the receipts from impressed stamps in Rangoon are lower in 1921-22 than in 1920-21. However, so far as Rangoon is concerned, the year 1920-21 was abnormal; and the revised figures for Rangoon in 1921-22 under impressed stamps, though lower than in the previous year, are substantially higher than in 1919-20.

6. *Arrangements for the vend of stamps (Statement IV, page 7).*—Owing to further reduction in the number of headmen employed as vendors the number of stamp vendors fell by 199 during the year. The largest decreases occurred in Kyaukpyu, Sandoway, Insein, Pegu, Tavoy and Meiktila where unnecessary licenses were freely withdrawn. The small amount of discount earned by vendors in a few districts suggests the expediency of a still further reduction in the number of vendors. The vendors appear on the whole to discharge their duties satisfactorily, though a few cases of dismissal owing to misconduct are reported.

7. *Action with regard to insufficiently stamped documents (Statement V, page 8).*—The number of documents dealt with by Courts under section 35 of the Stamp Act, which has increased gradually since 1918-19, now stands at 1,113. The number of cases disposed of by Collectors on impoundment and adjudication has also risen annually since 1918-19.

There is a sharp drop in the amount levied under "duty and penalty realised by the Collector." The amounts shown against Rangoon and Mergui in 1920-21 were exceptionally high however, and the Provincial figures for the year of report may be considered normal. Variations in the amounts of duty and penalty realised are necessarily somewhat accidental as they depend not on the number of cases dealt with but on the number in which more than ordinarily heavy duty or penalty is inflicted.

8. *Prosecutions for stamp offences (Statement VI, page 9).*—Prosecutions declined still further from 11 to 7. It is satisfactory to note that every person brought to trial was convicted. The average amount of fine imposed on conviction was in 1921-22 under Rs. 11 and in 1920-21 under Rs. 5. The district notes do not show the nature of the cases in which convictions were obtained, but, unless the cases were of a very petty nature, it appears doubtful whether the fines imposed were adequate. The amounts disbursed in rewards remained practically stationary. Appreciable increases occurred in Katha and Yamethin though there

were no prosecutions in either of these districts. In both districts however the amounts collected under "duty and penalty realised by the Collector" rose substantially.

9. *Action in regard to the valuation of estates (Statement VII, page 10).—*The figures in this statement, other than those shown in columns 6 and 7, as usual exhibit little variation. The amount of Court-fees due or originally realised on the valuation of the applicants (column 6) and the amount of deficit Court fees required (column 7) decreased by 52 per cent. and 28 per cent. respectively, chiefly owing to lower figures for Rangoon.

10. *Central Stamp Depôt.*—The depôt was throughout the year under the immediate supervision of Maung Mè, I.S.O., K.S.M., Extra Assistant Commissioner as Assistant Superintendent. The annual verification of stamps in stock in the Central Depôt was carried out by Mr. C. J. Richards, I.C.S. The stock was found correct.

By order,

A. E. H. KILLICK,

Offg. Secretary to the Financial Commissioner, Burma.

RANGOON, the 7th July 1922.

APPENDICES.

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STATEMENT I.—Abstract of Receipts and Charges (Paragraph 3 of Note).

(1)	Receipts. (2)	Charges.				Total. (6)	Nett receipts. (7)	Cost of general supervision. (8)	Cost of stamps supplied from Central Deptt. (9)
		Discount and Establishment for sale of stamps. (3)	Refunds. (4)	Other Charges. (5)					
Under the Stamp Act, II of 1899	Rs. 29,09,033	Rs. 76,380	Rs. 4,07,925	Rs. 2,181	Rs. 4,86,486	Rs. 24,82,547	Rs. 26,475	Rs. 47,441	
Under the Court Fees Act, VII of 1870.	24,65,437	16,175	27,647	1,285	45,107	24,80,330		2,578	
TOTAL									
1921-22 ...	53,74,470	92,555	4,35,570	3,466	5,31,593	48,42,877	26,405	50,019	
1920-21 ...	49,13,409	86,276	51,203	4,702	1,12,181	47,71,228	25,736	8,775	

STATEMENT II.—Receipts on account of Judicial Stamps (Paragraph 4 of Note).

Divisions and Districts, (1)		Court-fee stamps. (2)	Miscellaneous receipts. (3)	Total. (4)
		Rs.	Rs.	Rs.
ARAKAN	Akyab	96,871	...	96,871
	Kyaukpyu	12,888	...	12,888
	Sandoway	7,936	...	7,936
PEGU	Rangoon Town	7,68,196	100	7,68,296
	Hanthawaddy	33,979	...	33,979
	Insein	30,269	2,625	32,894
	Pegu	1,10,408	25	1,10,433
	Tharrawaddy	76,735	...	76,735
Prome	58,840	5	58,845	
IRRAWADDY	Bassein	91,570	...	91,570
	Henzada	63,826	...	63,826
	Myaungmya	75,487	...	75,487
	Ma-ubin	53,717	...	53,717
Pyapôn	67,622	...	67,622	
TENASSERIM	Toungoo	82,935	50	82,985
	Salween	1,520	...	1,520
	Thatôn	57,619	...	57,619
	Amherst	1,02,660	...	1,02,660
	Tavoy	28,459	...	28,459
Mergui	22,877	...	22,877	
MAGWE	Thayetmyo	22,084	...	22,084
	Pakôkku	30,213	105	30,318
	Minbu	31,822	25	31,847
	Magwe	50,906	30	50,936
MANDALAY	Mandalay	1,53,446	225	1,53,671
	Bhamo	5,565	...	5,565
	Myitkyina	11,563	15	11,578
	Putao	28	...	28
Katha	23,093	...	23,093	
SAGAING	Shwebo	49,048	50	49,098
	Sagaing	34,878	75	34,953
	Lower Chindwin	20,268	15	20,283
	Upper Chindwin	12,316	...	12,316
Chin Hills	201	...	201	
MEIKTILA	Kyaukse	25,594	50	25,644
	Meiktila	44,568	30	44,598
	Yamêthin	50,414	155	50,569
	Myingyan	51,295	140	51,435
Kanpetlet	1	...	1	
TOTAL				
1921-22		24,61,717	3,720	24,65,437
1920-21		23,23,276	1,018	23,24,294

STATEMENT III.—Receipts on account of Non-Judicial Stamps (Paragraph 5 of Note).

Divisions and Districts.	Impressed stamps (engraved sheets).	Hundis or inland bills of exchange.	Impressed stamps as defined in section 2 (13) of the Stamp Act.	Foreign bill stamps.	Half-anna and one-anna unified stamps.	Share transfer stamps.	Stamps for legal practitioners' licenses.	Notarial stamps.	Forms for agreements and memoranda chargeable with two-anna coloured impressions.	Forms for cheques, receipts, etc.	Miscellaneous receipts.	Total.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	R
ARAKAN ...												
Akyab ...	49,284	...	7,687	...	...	...	460	...	...	...	154	57
Kyaukpadaung ...	10,060	...	...	...	...	...	90	...	...	...	122	10
Sandoway ...	5,415	...	114	...	...	...	265	...	...	9	110	5
PROU ...												
Rangoon Town ...	1,06,423	32,145	10,30,409	43,577	2,00,000	71,000	4,765	760	1,242	60,696	1,971	16,42
Hanthawaddy ...	36,571	...	223	...	...	...	410	...	...	...	1,284	38
Insein ...	32,001	...	12	...	...	...	325	...	...	12	447	32
Pegu ...	1,01,992	...	240	...	...	...	690	...	...	...	964	1,03
Tharrawaddy ...	81,206	...	177	...	...	...	515	...	...	...	489	82
Prome ...	47,257	...	29	...	...	...	595	17	...	37	383	48
IRRAWADDY ...												
Bassein ...	65,501	...	2,769	...	...	...	415	...	...	56	1,262	70
Henzada ...	49,750	...	65	...	...	...	400	...	...	44	410	50
Myaungmya ...	1,22,842	...	262	...	...	...	575	...	...	6	433	1,24
Ma-ubin ...	47,692	...	12	...	...	...	310	...	...	27	408	48
Pyapon ...	1,14,511	...	148	...	...	503	390	...	...	46	423	1,16
TENASSERIM ...												
Toungoo ...	52,172	...	104	...	...	...	355	...	...	...	1,467	54
Salween ...	197	...	...	...	...	...	30	...	...	...	5	5
Thaton ...	40,200	...	274	...	...	...	495	...	...	...	658	41
Amherst ...	50,894	2,231	10,577	38	...	269	445	...	...	...	756	65
Tavoy ...	12,950	...	248	...	...	...	150	...	...	291	249	13
Mergui ...	8,599	...	172	...	...	...	165	...	...	...	117	9
MAGWE ...												
Thayetmyo ...	8,354	...	59	...	...	...	270	...	...	...	70	70
Pakokku ...	16,254	...	103	...	...	...	10	...	...	...	446	1
Minbu ...	22,734	...	12	...	...	...	90	...	...	...	841	2
Magwe ...	20,395	...	176	...	...	...	100	...	...	...	51	2
MANDALAY ...												
Mandalay ...	58,765	25	922	...	...	...	250	...	...	124	612	612
Bhamo ...	2,065	...	33	...	...	...	10	...	...	...	109	109
Myitkyina ...	4,237	...	59	...	...	...	20	...	...	...	120	120
Putao ...	24	...	25	...	...	...	...	...	...	...	107	107
Katha ...	7,838	...	96	...	...	...	80	...	...	...	766	766
SAGAING ...												
Shwebo ...	25,894	...	244	...	...	...	40	...	...	...	857	857
Sagaing ...	15,037	...	341	...	...	...	120	...	...	...	233	233
Lower Chin-dwin ...	15,351	...	276	...	...	...	10	...	...	...	355	355
Upper Chin-dwin ...	4,242	...	40	...	...	...	40	...	...	...	104	104
Chin Hills ...	378	...	...	...	...	...	...	...	...	...	5	5
MEIKTILA ...												
Kyaukse ...	9,689	...	87	...	...	...	...	...	...	...	261	261
Meiktila ...	14,705	...	403	...	...	...	40	...	...	...	750	750
Yamethin ...	34,377	...	110	...	...	...	40	...	...	...	690	690
Myingyan ...	21,140	...	153	...	...	...	50	...	...	...	242	242
Kanpetlet ...	35	...	...	...	...	...	...	...	...	...	...	...
TOTAL ...												
1921-22 ...	14,07,031	34,401	10,56,661	43,615	2,00,000	71,772	12,955	777	1,242	61,348	19,231	19,231
1910-21 ...	12,17,122	55,407	8,75,681	94,967	2,00,000	34,897	12,585	1,487	1,085	56,842	39,072	39,072

APPENDICES.

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STATEMENT IV.—Arrangements for the Vend of Stamps (Paragraph 6 of Note).

Divisions and Districts.		Number of vendors.	Discount allowed to vendors		
			On judicial stamps.	On non-judicial stamps.	Total.
(1)		(a)	(3)	(4)	(5)
			Rs.	Rs.	Rs.
ARAKAN	{ Akyab	84	602	1,921	2,523
	{ Kyaukpyu	15	97	323	420
	{ Sandoway	28	68	181	249
Pegu	{ Rangoon Town	27	2,229	9,797	12,026
	{ Hanthawaddy	57	296	1,662	1,958
	{ Insein	17	275	1,482	1,757
	{ Pegu	43	761	3,799	4,560
	{ Tharrawaddy	32	514	3,788	4,302
	{ Prome	45	396	2,028	2,424
IRRAWADDY	{ Bassein	78	616	4,061	4,677
	{ Henzada	47	500	2,283	2,783
	{ Myaungmya	56	450	5,801	6,251
	{ Ma-ubin	67	386	2,076	2,462
	{ Pyapön	117	436	5,029	5,465
TENASSERIM	{ Toungoo	82	622	2,255	2,877
	{ Salween	2	12	8	20
	{ Thatön	52	426	1,785	2,211
	{ Amherst	46	531	2,040	2,571
	{ Tavoy	14	182	558	740
	{ Mergui	34	184	370	494
MAGWE	{ Thayetmyo	48	173	391	564
	{ Pakökku	50	244	793	947
	{ Minbu	49	260	1,341	1,601
	{ Magwe	46	397	896	1,293
MANDALAY	{ Mandalay	41	877	2,258	3,135
	{ Bhamo	10	17	37	54
	{ Myitkyina	21	73	172	245
	{ Katha	92	121	230	351
SAGAING	{ Shwebo	101	389	1,090	1,479
	{ Sagaing	60	287	677	964
	{ Lower Chindwin	106	174	702	876
	{ Upper Chindwin	55	44	144	188
MREIKTILA	{ Kyaukse	36	187	405	592
	{ Meiktila	28	347	648	995
	{ Yamethin	43	405	1,470	1,875
	{ Myingyan	83	400	999	1,399
TOTAL ...		1,807	13,918	63,413	77,331
		2,006	13,097	57,010	70,107

STATEMENT V.—Insufficiently stamped or unstamped instruments on which duty and penalty were levied.
(Paragraph 7 of Note).

Divisions and Districts.					By courts or persons receiving evidence under section 35, Stamp Act.		By Collector under sections 32, 37, 40 and Stamp Act.		
					Number of cases dealt with. (2)	Duty and penalty realized. (3)	Number of cases dealt with. (4)	Duty and penalty realized. (5)	
(1)						Rs.		Rs.	
ARAKAN	{	Akyab	...	...	3	20	19	134
		Kyaukpypu	...	...	18	122	...	...
		Sandoway	...	...	18	90	1	20
PROU	{	Rangoon Town	...	...	70	575	84	1,117
		Hanthawaddy	...	...	123	877	15	407
		Insein	...	...	38	274	1	173
		Pegu	...	...	81	808	9	156
		Tharrawaddy	...	...	48	478	2	11
IRRAWADDY	{	Prome	...	...	21	183	88	200
		Bassein	...	...	112	990	77	772
		Henzada	...	...	37	354	2	56
		Myaungmya	...	...	33	222	4	68
		Ma-ubin	...	...	19	263	13	145
TANANARIVU	{	Pyapôn	...	...	45	375	5	48
		Toungoo	...	...	35	707	53	760
		Salween	...	...	...	...	1	5
		Thatôn	...	...	32	590	...	...
		Amherst	...	...	52	396	1	355
MAGWE	{	Tavoy	...	...	5	33	32	216
		Mergui	...	...	3	19	7	98
		Thayetmyo	...	...	9	69	...	...
		Pakôkku	...	...	15	446	...	...
		Minbu	...	...	7	742	4	90
MANDALAY	{	Magwe	...	...	8	40	2	11
		Mandalay	...	...	29	408	17	200
		Bhamo	...	...	9	109	...	...
		Myitkyina	...	...	13	88	2	32
		Katha	...	...	29	222	70	544
SAGAING	{	Shwebo	...	...	60	604	34	253
		Sagaing	...	...	60	92	23	141
		Lower Chindwin	...	...	4	81	4	271
		Upper Chindwin	...	...	10	62	3	41
MEIKTILA	{	Kyaukse	...	...	8	232	3	21
		Meiktila	...	...	35	341	14	32
		Yamèthin	...	...	14	163	150	52
		Myingyan	...	...	16	170	1	7
TOTAL					1921-22	1,113	11,245	697	7,211
					1920-21	1,066	12,648	672	84,9

STATEMENT VI.—Stamp Prosecutions

Divisions and Districts.		Number of cases instituted.	Brought to trial.					
(1)	(2)		(3)	(4)	(5)	(6)		
ARAKAN	{ Akyab ...	...	...	...	...	...	15
	{ Kyaukpyu ...	...	...	...	...	...	...
	{ Sandoway ...	...	...	...	...	...	...
PEGU	{ Rangoon Town	...	1	1	1	...	5	
	{ Hanthawaddy	...	...	...	...	...	22
	{ Insein ...	...	...	...	...	...	60
	{ Pegu ...	...	...	...	...	...	60
	{ Tharrawaddy	...	3	3	3	...	30	
IRRAWADDY	{ Bassein ...	...	...	...	...	...	266
	{ Henzada ...	...	...	...	...	...	25
	{ Myaungmya ...	...	...	...	...	...	2
	{ Ma-ubin ...	...	...	...	...	...	51
	{ Pyapón ...	...	...	...	...	...	...
TENASSERIM	{ Toungoo ...	...	...	...	...	...	270
	{ Salween ...	...	...	...	...	...	...
	{ Thatón ...	...	...	...	...	...	...
	{ Amherst ...	...	...	...	...	...	87
	{ Tavoy ...	...	...	...	...	...	32
MAGWE	{ Thayetmyo ...	...	...	...	...	...	...
	{ Pakókku ...	...	...	...	...	...	...
	{ Minbu ...	...	...	...	...	...	29
	{ Magwe ...	...	...	...	...	...	...
MANDALAY	{ Mandalay ...	...	...	...	...	...	110
	{ Bhamo ...	...	...	...	...	...	13
	{ Myitkyina ...	...	...	...	...	...	272
	{ Katha ...	...	...	...	...	...	...
SAGAING	{ Shwebo ...	...	...	...	...	...	65
	{ Sagaing ...	...	...	...	...	...	39
	{ Lower Chindwin	...	1	1	1	20	13	
	{ Upper Chindwin	...	1	1	1	5	16	
MEIKTILA	{ Kyaukse ...	...	...	...	...	...	...
	{ Meiktila ...	...	1	1	1	15	67
	{ Yamethin ...	...	...	...	...	...	231
	{ Myingyan ...	...	...	...	...	...	...
TOTAL	{ 1921-22	...	7	7	7	...	75	1,747
	{ 1920-21	...	11	10*	7	4	33	1,745

* One absconded.

APPENDIX

unstamped value of Estates for which applications for
(Paragraph put in (Paragraph 9 of Note).

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Director to (H) of the Court-fees Act].	Number of cases in which enquiries were instituted during the year.	Number of enquiries completed during the year.	Amount of court-fees due or originally realized on the valuations of the applicants in cases disposed of during the year.	Amount of deficit court-fees required.	Penalty.
							Rs.	Rs.	
ARAKAN	{ Akyab	...	...	9	9	7	...	...	...
	{ Kyaukpyu	...	1	...	...	...	...	...	...
	{ Sandoway	...	...	2	2	2	...	...	...
Pegu	{ Rangoon Town	...	17	110	47	64	1,542	264	...
	{ Hanthawaddy	...	3	33	33	17	10,503	1,435	...
	{ Insein	...	12	30	25	30	5,777	571	...
	{ Pegu	...	5	12	12	9	1,074	5	...
	{ Tharrawaddy	...	3	11	11	11	843	...	...
	{ Prome	...	5	5	10	2,686	565	...	
IRRAWADDY	{ Bassein	...	6	16	16	18	627	...	...
	{ Henzada	...	2	12	12	9	...	...	...
	{ Myaungmya	...	2	5	7	3	...	...	...
	{ Ma-ubin	...	2	16	16	13	20	3	...
	{ Pyapôn	...	...	18	16	12	130	44	...
TENASSERIM	{ Toungoo	...	4	17	17	15	818	...	...
	{ Salween	...	...	...	...	...	...	...	...
	{ Thatôn	...	18	15	15	15	...	...	...
	{ Amherst	...	1	71	71	66	6,612	...	...
	{ Tavoy	...	5	14	19	12	33	...	...
	{ Mergui	...	1	3	3	...	...	...
MAGWE	{ Thayetmyo	...	...	4	4	1	...	...	...
	{ Pakôkku	...	1	1	2	2	...	...	...
	{ Minbu	...	3	3	3	6	176	...	...
	{ Magwe	...	13	2	2	...	...	...
MANDALAY	{ Mandalay	...	17	25	25	31	5,948	...	...
	{ Bhamo	...	...	1	1	...	...	...	...
	{ Myitkyina	...	3	4	4	6	...	...	...
	{ Katha	...	...	2	2	2	...	...	...
SAGAING	{ Shwebo	...	5	8	8	12	54	...	...
	{ Sagaing	...	...	5	5	1	...	...	...
	{ Lower Chindwin	...	3	1	1	3	...	...	...
	{ Upper Chindwin	...	4	7	7	9	5	...	...
MEIKTILA	{ Kyaukse	...	...	7	7	3	...	...	...
	{ Meiktila	...	...	17	7	12	91	...	...
	{ Yamethin	...	6	2	2	4	124	...	...
	{ Myingyan	...	2	2	2	4	122	...	...
TOTAL	{ 1921-22	...	144	490	423	420	37,185	2,877	...
	{ 1920-21	...	164*	494	406*	486*	77,812	4,012	...