

**(Rules for the Management of Private and Public Central Distilleries for the Manufacture of Spirit
after the Native Method)**

The 28th March 1873.

1. On the fixed duty system, country spirits may be distilled under a license from the Deputy Commissioner, either in a private distillery or in a public central distillery.
2. The rules given in Chapters VI and VII of the Provisional Excise Rules for the manufacture, store and removal of spirit distilled in the English method in private distilleries are applicable, **mutatis mutandis**, to all spirit manufactured in the native method in private licensed distilleries.
3. The duty leviable on spirits manufactured after the native method in a private or central distillery established under these rules shall be Rs. 2-8 per gallon, L.P.
4. PUBLIC CENTRAL DISTILLERIES may be established with the sanction of the Chief Commissioner at the head quarters of districts. Limits will be defined round each distillery, within which the manufacture of spirit (except at the central distillery or in a distillery specially licensed) is prohibited.
5. These distilleries will be constructed at the expense of Government. They must be surrounded by a wall with only one entrance, so that no spirit can pass out without the cognizance of the Excise Officer in charge.
6. In a public distillery, the manufacture of spirit will be carried on by licensed distillers at their own cost and risk.
7. Persons wishing to set up stills in a public distillery, shall apply to the Deputy Commissioner of the district for licenses, which shall be in the Form 22 annexed. Licenses shall run to the end of the Revenue year in which they are given; before which, the distillers must apply for renewal.
8. Each licensed distiller may set up any number of stills in a public distillery, subject to such restriction as the Deputy Commissioner may find it necessary to impose, with reference to the accommodation available. No monopoly of distillation will be allowed. If the full number of stills which the distillers wish to work cannot be accommodated on the premises, the Deputy Commissioner will allow each applicant to set up one still in preference to permitting any one distiller to set up several.
9. The Deputy Commissioner may refuse to grant a license to a distiller of spirit without assigning any reason, except to the Commissioner of the division in the event of an appeal from his decision.

10. An Excise Officer of the rank of Darogah will be in charge of each distillery. It will be his duty to prove and measure the spirit manufactured in the distillery, to issue passes, to keep a regular account of the strength and quantity of all spirit manufactured in the distillery, showing how much has been sent out under passes, and how much is still in store; to keep up all registers and accounts prescribed by these rules, and to forward statements to the Deputy Commissioner. He will be held responsible that the rules prescribed are strictly adhered to.
11. The necessary number of peons will be placed under the orders of the officer in charge, to guard the distillery. Watch will be kept up day and night at the door of the distillery. The guard shall be responsible to the officer in charge that no spirit, not covered by a pass, leaves the distillery, and that no person not duly authorized enters it.
12. A residence will be provided for the officer in charge of the distillery, and his establishment, on the premises. The officer in charge shall on no account leave the premises without the permission of the Deputy Commissioner, nor his subordinate officers without leave from the officer in charge.
13. The gate of the distillery will be opened at day-break for the admission of the workmen, and closed at sunset, when they must leave the distillery or be locked up in it. The keys will remain in the custody of the officer in charge.
14. The gates of a distillery shall be kept closed except for the entrance and exit of persons who have business connected with the distillery; and no one except Government servants, distillers, their servants, and licensed vendors who have come to purchase spirit, will be allowed to enter the premises on any pretext. It will be the duty of the officer in charge to register the names of all parties engaged in working the stills, and to supply each with a ticket of ingress and egress.
15. All persons entering a distillery, whether Government officers, or distillers and their servants, are bound to obey the orders of the officer in charge of the distillery. Any person dissatisfied with the orders can appeal to the Deputy Commissioner.
16. No still shall be worked before sunrise or after sunset.
17. Licensed distillers will be permitted to store the materials used in distillation, and to erect suitable buildings for this purpose at their own cost, within the distillery enclosure, as far as space admits.
18. The size and capacity of every still shall be recorded and marked on it, and the distiller shall give in to the officer in charge an inventory of all the apparatus he may take into use.

19. Distillers shall keep a regular account of their distillation, showing daily the quantity manufactured in gross imperial gallons, the quantity passed out, and the quantity in store.
20. The stores of spirit and accounts belonging to each distiller shall be open at all times to the inspection and examination of the officer in charge of the distillery, and of the Deputy Commissioner, and of any officer deputed by the Deputy Commissioner for that purpose.
21. The spirit in the store of a distiller whose license is forfeited for misconduct or breach of condition of license will be confiscated to the State.
22. Wort prepared for distillation is on no-account to be allowed to leave the distillery.
23. The still and apparatus of a distiller permanently ceasing to manufacture shall, within five days of closure, be removed from the distillery premises, unless transferred on application to another distiller. If not removed or transferred within that time, rent will be charged as on a working still; and if not removed within 10 days of due notice of his intention to confiscate being given by the Deputy Commissioner, the still shall be confiscated.
24. No spirit shall leave a distillery or its store-rooms unless it be protected by a pass from the officer in charge, which is to be shown at the gate.
25. The officer in charge may grant a pass for spirit to a duly-licensed retail vendor, on payment of duty at the prescribed rate.
26. Passes will be printed in duplicate, in cheque form, and bound up in sets of a hundred: one part will be given to the person removing the spirit, and the other part will remain for record and reference. The pass-books will be issued by Deputy Commissioners to officers in charge of distilleries. The pages should be numbered before they leave the Deputy Commissioner's Office. Passes will be in Form 23 annexed. The counterparts which remain in the office will obviate the necessity of a separate register of passes being kept.
27. The Excise Officers shall in no way interfere to regulate the strength of spirit distilled Spirit may be made and passed out of the distillery as strong or as weak as the distiller chooses. The duty shall be levied at the prescribed, rate according to its strength as ascertained by a hydrometer.
28. The officer in charge shall on no account give a pass for the clearance of spirit which has not paid full duty, except under special orders from the Deputy Commissioner.
29. No spirit will be allowed to leave the distillery on Sunday. The hours of issue on the week-days will be between 9 A. M. and 12, and from 3 P. M. till sunset.

30. In addition to the prescribed duty per Imperial gallon, a fee shall be levied monthly from the distillers on each still erected within the enclosure as payment for the use of the distillery premises. The rate of this fee shall be fixed by the Chief Commissioner for each distillery, at such a rate that the aggregate of distillery fees shall cover the expenses of keeping up the distillery buildings, the salaries of the special distillery establishment, and the contingent expenses of the distilleries.
31. These distillery fees, however, will be credited to the General Excise Revenue. The charges for the erection of buildings are to be included in the Public Works estimates; while those for establishments and all other expenses connected with the distilleries should be disbursed, after sanction by the Chief Commissioner, as ordinary contingencies. But Deputy Commissioners will be careful that the fees levied for the use of a distillery do not exceed the amount required for the salaries of the establishment, and the contingent expenses connected with it. A memo., in the annexed Form 24, should be furnished half-yearly, to show that this is attended to.
32. The following accounts and statements will be kept by the officer in charge of a distillery in the forms annexed to these rules:-
- I. Daily account of quantity of country spirit manufactured, cleared, and remaining in the store of each distiller (Form 25), a separate account being kept for each distiller.
 - II. Daily abstract of total quantity of spirit manufactured, cleared, and remaining in store, and of duty paid in the distillery (Form 26).
 - III. Daily account of country spirit passed out to each licensed retail shop, with amount of duty paid, -a separate account being kept of each shop (Form 27).
 - IV. Register of licensed retail shops ordinarily drawing their supplies from the distillers, with dates of payment of monthly license fees (Form 28).
 - V. Daily account of receipts and disbursements.
 - VI. Diary:
33. Copy of the daily abstract (Form 26) will be submitted to the Deputy Commissioner on the following day, without fail. The close daily scrutiny of these abstracts, and the calculations in them, will be the main check which a Deputy Commissioner has on his distillery officers.
34. The following statements shall be submitted by the officer in charge of a distillery not later than the 2nd of the month succeeding that to which they relate:-

- I. Account of receipts and disbursements (Form 29). This should be tested in the Deputy Commissioner's Office by comparison with the entries in Forms 26 and 28.
 - II. Comparative statement of country spirits cleared in the month under report, with the average quantity cleared monthly in the three preceding months (Form 30).
 - III. List of stills occupying the distillery during the month, and amount of distillery fees levied from them (Form 31).
 - IV. Statement of demands, collections, and balances for the month (Form 32). This statement will be checked by Form 26, and will check the cash account (Form 29). With proper management, there should never be any balance outstanding at the end of the month. Full explanation should be given of any items which remain unrealized.
35. No other statements will be submitted as a matter of course; but the Deputy Commissioner is required to inspect the other registers and statements occasionally, so as to satisfy himself that all is going on rightly.
36. Spirit manufactured in a public distillery will be supplied to the public through the medium of shops for retail vend.
37. No such shop can be opened without a license from the Deputy Commissioner, to whom application must be made.
38. The supplies of licensed shops must be drawn exclusively from public central or private licensed distilleries; but the licensed vendor will be at liberty to supply himself from any such distillery he chooses.
39. If a licensed distiller desires to open a shop for retail vend, he must take out a license for that purpose. The character of the distiller and the retail vendor must be kept perfectly distinct.
40. The license given by the Deputy Commissioner for a shop for retail vend shall be in the annexed Form 13a.
41. The license shall be given to the end of the Revenue year for which it is granted, before which, the vender should apply for a renewal of it. This rule is subject to the provisions of Section 32, Act X of 1871.
42. The license fee shall be paid monthly in advance to the officer in charge of the distillery, who will pass out no spirit to a shop for which the fee of the month has not been paid in.
43. The license for retail vend shall authorize the holder to sell by retail all spirit manufactured in this country, whether by the European or the native process, but not to sell imported spirit.
44. The fee demandable for the retail sale of spirits manufactured in this country, either by the European or Native process of distillation, shall be Rs. 400. In the event of competition for any particular shop, the

Deputy Commissioner may, with the sanction of the Commissioner of the division, put up the license for the year to auction.

45. On presentation of a vendor's license bearing on it the endorsement that the license-fee for the current month has been paid in advance, the officer in charge of the distillery will, as a matter of course, give the pass for clearance of the quantity on which payment of duty is tendered.
46. The pass granted by the officer in charge of a distillery for the clearance of spirit shall cover it in transit from the distillery to the retail shop. The passes shall be returned to the Darogah after expiration of the time for which they are current.

----- Footnote -----

(1) March 29th, 1873 ရက်စွဲပါ The Burma Gazette Page 66 မှ ကူးယူတင်ပြသည်။

----- Attachment -----

- [ATTACH LIST 1] 01 FORM 13a. (VIDE SECTION 40.) License for the Retail Vend of Spirituous and Fermented Liquors manufactured in this country.
- [ATTACH LIST 2] 02 FORM 22. (VIDE SECTION 7.) License for the Right to Work Stills in a Public Central Distillery.
- [ATTACH LIST 3] 03 FORM 23. (VIDE SECTION 26.) Form of Pass from a Public Central Distillery.
- [ATTACH LIST 4] 04 FORM 24. (VIDE SECTION 31.)
- [ATTACH LIST 5] 05 FORM. 25. (VIDE SECTION 32 RULE I.) Daily Account of Country Spirits manufactured, cleared, and kept in store, and of duty levied on spirit manufactured by each distiller, in the Public Central Distillery at Name of Distiller.-A . BNo. of stills which he is authorized to work. - Two.
- [ATTACH LIST 6] 06 FORM 26. (VIDE SECTION 32 RULE II.) Daily Abstract of total quantity of Country Spirits manufactured, cleared, and remaining in store, and of duty paid, in the Public Distillery at
- [ATTACH LIST 7] 07 FORM 27. (VIDE SECTION 32 RULE III.) Daily Account of Country Spirits passed out to each licensed retail shop, with amount of duty paid.
- [ATTACH LIST 8] 08 FORM 28. (VIDE SECTION 32 RULE IV.) Register of Retail Shops ordinarily drawing their supplies from the Public Distillery at with account of fees paid by them.
- [ATTACH LIST 9] 09 FORM 29. (VIDE SECTION 34 RULE I.) Monthly Account of Receipts and Disbursements in the Public Distillery at
- [ATTACH LIST 10] 10 FORM 30. (VIDE SECTION 34 RULE II.)
- [ATTACH LIST 11] 11 FORM 31. (VIDE SECTION 34 RULE III.)

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[ATTACH LIST 12] 12 FORM 32. (VIDE SECTION 34 RULE IV.)

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