

**MILITARY DEPARTMENT.**

**(Rules for the Assessment and Recovery of Taxes, The Rangoon Municipality)**

**NOTIFICATIONS.**

**No.39**

**The 26th May 1896.**

In exercise of the power conferred by section 17, sub-section (2), of the Cantonments Act (XIII of 1889), and with the previous sanction of the Governor-General in Council, the Chief Commissioner of Burma is pleased in supersession of Military Department Notifications Nos. 21 and 22, dated the 21st June 1883, to apply to the Cantonment of Rangoon-

- (a) the provisions of sections 51 to 56, 58, 59, and 150 of the Burma Municipal Act (XVII of 1884), subject to the modification that all references to the Committee in the said sections shall be held to refer to the Rangoon Cantonment Committee;
- (b) the following rules for the assessment and recovery of taxes, adapted from those in force in the Rangoon Municipality-

**(a). - Assessment.**

Preparation of assessment list.

1. The assessment list prescribed by section 51 of the Burma Municipal Act, 1884, applied as aforesaid shall be prepared by the Cantonment Magistrate.

Consideration of objections.

2. Objections regarding assessments shall be considered by the Cantonment Committee. Any person who is dissatisfied with the decision of the Committee on an objection, may appeal within seven days to the Commissioner, Pegu Division, whose decision shall be final.

Returns to be furnished to the Cantonment Magistrate.

3. Every return which the Committee is authorized to require owners or occupiers of buildings or lands to furnish for the purpose of preparing the assessment list shall be furnished on the requisition of the Cantonment Magistrate. Any person refusing or failing to furnish any such return on such requisition, or furnishing an incorrect return, shall be punishable with fine which may extend to Rs.50.

**(b). - Collection.**

Division of Cantonment into circles for convenient collection of taxes and rates.

4. The Cantonment Committee may, if necessary, for the collection of taxes or rates, divide the Cantonment into two or more circles, as it may from time to time think fit.

Appointment of tax collectors.

5. The Cantonment Committee may appoint a tax collector or collectors and may place one or more circles under charge of each collector.

Duty of tax collector, Security for the performance of his duties.

6. The tax collector of the circle shall be responsible for the due collection of all taxes and rates payable in his circle, and shall furnish security for the due performance of his duties to such amount and in such manner as the Committee shall from time to time direct.

To whom taxes and rates are payable.

7. All taxes and rates shall be payable on demand, if levied in respect of any immoveable property, to the tax collector of the circle in which the property is situated; if levied on any other account, to the tax collector of the circle in which the person liable to pay resides or carries on his business.

Assessment-rolls to be prepared by tax collector.

8. The tax collector of each circle shall, at least fifteen days before the date on which any tax or rate becomes due, prepare assessment-rolls in the Form **A** set forth in the schedule hereto annexed, showing the amount of all taxes or rates payable to him by any and every person liable either as an owner or occupier of immoveable property within his circle, or liable to pay on any other account and residing or carrying on business within his circle. Such assessment-rolls shall be examined and countersigned by the Cantonment Committee's clerk, or by such other officer as the Committee may appoint in that behalf, and sent, at least five days before the date on which the tax or rate becomes payable, to the Cantonment Magistrate.

Tax and rate papers to be prepared by the Cantonment Magistrate.

9. The Cantonment Magistrate shall, at least ten days before the commencement of each quarter, half-year, or year, as the case may be, cause to be prepared from the assessment-rolls for each and every person liable to pay any tax or rate for that quarter, half-year, or year, as the case may be, a tax or rate paper in the Form **B** set forth in the schedule hereto annexed, specifying the amount and nature of the tax or rate to be paid, and shall issue, in such numbers as he may from time to time think fit, such tax or rate papers to the several tax collectors for each tax or rate to be levied in their respective circles, and each tax collector shall give a receipt for the tax or rate papers so issued.

Mode of demanding payment of taxes or rates.

10. The tax collector shall, as soon as possible after any tax or rate becomes payable, serve the portion of Form B headed "Notice" on the person liable to pay the same in the manner hereinafter provided; and such service shall be deemed to be a demand on such person within the meaning of Rule 7 of these rules.

Tax collector to give receipts for payments made.

11. On receiving payment of the amount of any tax or rate, the tax collector shall give to the person making the payment the portion of Form B headed "Receipt", signing and dating the same.

Tax collector to produce copy of assessment-roll if required.

12. Every tax-collector shall carry with him an authenticated copy of the assessment-roll of his circle signed by the Cantonment Magistrate, and every person from whom a tax or rate is demanded shall be allowed to compare the tax or rate paper presented for payment with the entry of the same in the assessment-roll either in the possession of the tax collector or at the Cantonment Magistrate's office.

Daily account to be kept by tax collector.

13. The tax collector shall enter daily, in a book to be kept for that purpose, the serial number in the assessment-roll of every tax or rate demanded during the day, the name of the person liable to pay the same, the mode of service, the date of service, the amount (if any) paid, the name of the person paying, the date of payment, and whether the payment was made when the tax or rate was first demanded or how otherwise.

Note of date of service to be made if tax or rate not paid.

14. If payment be not made when the tax or rate is first demanded, the tax collector shall note the date of service on the tax or rate paper when serving the same. Any sum remaining unpaid after seven days from the date of service shall be deemed to be an arrear, and every person liable for it shall be deemed to be a defaulter.

Mode of service of tax or rate papers and notices of demand.

15. Every tax or rate paper shall ordinarily be served by delivering the portion of Form B headed "Notice" to the person liable to pay, or to some adult member of his family residing with him, or to a servant of his household; but, if for any reason it cannot be so delivered, it shall be affixed to some conspicuous part of the house in which the person liable to pay the same ordinarily resides: Provided that, if the place of abode of such person be unknown to the serving officer, or if such person be not resident within the limits of the Cantonment, such notice as aforesaid shall be affixed in a conspicuous manner to the house,

building, or land (if any) in respect of which the tax or rate is assessed; and such affixing shall be deemed as effectual a service as if the tax or rate paper had been served in the ordinary way hereinbefore prescribed; and provided also that the Cantonment Magistrate may, with the sanction of the Cantonment Committee, cause the portion of Form B headed "Notice" to be forwarded to the person liable to pay, or to his agent, by ordinary post, and that such posting shall be deemed as effective a service as if the tax or rate paper had been served in the ordinary way.

**(c). - Remissions.**

16. The Committee may, by resolution passed at a special meeting, remit in whole or in part, for reasons to be recorded, the payment of any Cantonment tax by any person or class of persons or on any property or description of property.
17. The Cantonment Magistrate may, subject to the confirmation of the Committee, remit, in whole or in part, any of the following taxes:-
  - (1) taxes due on buildings which have been destroyed by fire, or on land covered by buildings which have been thus destroyed;
  - (2) taxes due from a person who may, in his opinion, be unable to pay the same or from a person who has left the country, or died leaving no property from which the tax can be realized.

H.THIRKELL WHITE,  
Officiating Chief Secretary.

**----- Attachment -----**

[ ATTACH LIST 1 ] 01 FORM A. Rangoon Cantonment.

[ ATTACH LIST 2 ] 02 (Rules for the Assessment and Recovery of Taxes, The Rangoon Municipality) FORM B