

ACT No. XVIII OF 1888.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

*(Received the assent of the Governor General on the 21st
December, 1888.)*

An Act to provide for the appointment of a
Financial Commissioner for Burma and for
the definition of his functions.

WHEREAS it is expedient that there should be a
Financial Commissioner for Burma; It is hereby
enacted as follows:—

1. (1) This Act shall extend to the whole of
Burma (inclusive of Upper Burma), except the Shan
States; and Extent and
commence-
ment.

(2) It shall come into force at once.

2. (1) There shall be a Financial Commissioner for
Burma, and he shall be appointed, and may be re-
moved, by the Local Government with the previous
sanction of the Governor General in Council. Appointment
of Financial
Commis-
sioner.

(2) Any person appointed by the Local Govern-
ment or by the Governor General in Council to the
office of Financial Commissioner since the first day of
April, 1888, shall be deemed to have been appointed
under sub-section (1).

3. The Financial Commissioner shall be subject to
the control of the Local Government and shall, subject
to the provisions of this Act and of any other enact-
ment for the time being in force, discharge such func-
tions as that Government may assign to him. Subordina-
tion of
Financial
Commis-
sioner to
Local Gov-
ernment.

4. In any enactment for the time being in force
in which the expression "Chief Revenue-authority"
or "Chief Controlling Revenue-authority" is used,
the expression shall, subject to the provisions of any
enactment Financial
Commis-
sioner to
be Chief
Revenue-
authority.

enactment passed after the commencement of this Act and to any conditions and restrictions which the Local Government, with the previous sanction of the Governor General in Council, may prescribe, be construed as referring to the Financial Commissioner.

Delegation of powers to Financial Commissioner by Local Government.

5. The Local Government, with the previous sanction of the Governor General in Council, may, by notification in the official Gazette, delegate to the Financial Commissioner, subject to such conditions and restrictions, if any, as that Government, with such sanction as aforesaid, may prescribe, all or any of the functions assigned to that Government by any enactment for the time being in force.

Validation of past proceedings of Financial Commissioner.

6. All acts and proceedings done and taken after the first day of April, 1888, and before the commencement of this Act, by any person appointed by the Local Government or the Governor General in Council to the office of Financial Commissioner, or by any person acting under the authority of a person so appointed, shall be as valid and operative as they would have been if they had been done and taken in exercise of powers conferred by or conferable under this Act.

Modification of certain enactments.

7. The enactments specified in the schedule shall be modified to the extent and in the manner mentioned in the third column thereof.

THE SCHEDULE.

ENACTMENTS MODIFIED.

Number and year.	Title.	Modifications.
I of 1879	Indian Stamp Act, 1879.	In section 3, clause (7), insert the words "and Burma" after the word "Punjab".
III of 1879	Destruction of Records Act, 1879.	In section 7 insert the words "and Burma" after the word "Punjab".

THE SCHEDULE—*continued.*

Number and year.	Title.	Modifications.
XXII of 1881 .	Excise Act, 1881 .	In section 3, clause (a), omit the words "British Burma", and for the words "in the territories administered by the Lieutenant-Governor of the Punjab" substitute the words "in the territories respectively administered by the Lieutenant-Governor of the Punjab and the Chief Commissioner of Burma": in section 10 omit the words "British Burma": and in all other sections in which those words occur, except section 1, substitute the word "Burma" for them.
XX of 1886 .	Upper Burma Laws Act, 1886.	In the second schedule, first part, for "(ss. 2, 4 and 8)", against Act III of 1879, substitute "(ss. 2, 4, 5, 7 and 8)".