

# ACT No. I OF 1928.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the  
8th March, 1928.)

## An Act to amend the Burma Salt Act, 1917, for a certain purpose.

**W**HEREAS, by the Devolution Rules, made under section 45A of the Government of India Act, central and provincial subjects have been classified, for the purpose of distinguishing the functions of Local Governments from the functions of the Governor General in Council, and it is, therefore, expedient to amend the Burma Salt Act, 1917, which relates to a subject classified in the aforesaid rules as a central subject, so as to vest in the Governor General in Council powers of control in respect of that subject; It is hereby enacted as follows:—

1. (1) This Act may be called the Burma Salt (Amendment) Act, 1928. Short title and commencement.

(2) It shall come into force on such date as the Governor General in Council may, by notification in the Gazette of India, appoint.

2. The sections of the Burma Salt Act, 1917 (hereinafter referred to as the said Act), shown in the first column of the Schedule are hereby amended in the manner specified in the second column thereof. Amendment of Burma Act II of 1917.

3. Where anything done under the said Act is in force immediately prior to the commencement of this Act, it shall be deemed, as from the commencement of this Act, to have been done under the said Act as hereby amended. Saving of acts done under Burma Act II of 1917.

### THE SCHEDULE.

1

*Price 1 anna or 1½d.]*

Act II  
1917.

Act II  
1917.

## THE SCHEDULE.

(See section 2.)

Sections of Burma Act II of 1917 to be amended.	Amendments.
Section 2 . . .	<p>The following definitions shall be added, namely:—</p> <p>“(f) ‘Central Board of Revenue’ means the Central Board of Revenue constituted under the Central Board of Revenue Act, 1924; <span style="float: right;">IV of 1924.</span></p> <p>(g) ‘Commissioner’ means the officer appointed by the Governor General in Council to perform the duties of the Commissioner under this Act;</p> <p>(h) ‘Collector’ means the officer appointed by the Governor General in Council to perform the duties of the Collector under this Act;</p> <p>(i) ‘notification’ and ‘notified’ have reference, notwithstanding anything contained in clauses (24) and (40) of section 2 of the Burma General Clauses Act, 1898, to notification in the Gazette of India.” <span style="float: right;">Bur. Act I of 1898.</span></p>
Section 3 . . .	<p>For the words “Local Government or the Financial Commissioner” the words “Central Board of Revenue or the Commissioner” shall be substituted.</p>
Section 4 . . .	<p>For the words “Local Government” the words “Central Board of Revenue” shall be substituted.</p>
Section 5 . . .	<p>(i) For the words “Local Government” where they occur in two places the words “Central Board of Revenue” shall be substituted.</p> <p>(ii) Clause (a) shall be omitted.</p> <p>(iii) In clause (d), for the words “Financial Commissioner, to a Commissioner or to the Excise Commissioner” the word “Commissioner” shall be substituted.</p> <p>(iv) For clause (e) the following shall be substituted, namely:—</p> <p>“(e) permit the delegation, subject to such conditions as it may think fit, by the Commissioner or by the Collector, of any powers in respect of salt revenue conferred on them by this Act or by any other enactment for the time being in force.”</p> <p>(v) Clauses (b), (c), (d), (e) and (f), as so amended, shall be re-lettered as clauses (a), (b), (c), (d) and (e), respectively.</p>

1928.]

*Burma Salt (Amendment).*

THE SCHEDULE—*contd.*

Sections of Burma Act II of 1917 to be amended.	Amendments.
Section 6 . . .	For the words "Financial Commissioner" the words "Central Board of Revenue" shall be substituted.
Section 7 . . .	For section 7 the following section shall be substituted, namely:— "7. The Governor General in Council may, by notification, impose a duty, at such rate or rates as he may think fit, on salt manufactured in, or imported by land into, Burma." <span style="float: right; font-size: small;">Power to impose duty.</span>
Section 8 . . .	For the words "Local Government" the words "Central Board of Revenue" shall be substituted.
Section 17 . . .	In sub-section (2), for the word "Collector", where it occurs in three places the word "Superintendent" shall be substituted.
Section 22 . . .	For the words "Subject to such restrictions as the Local Government may prescribe, any Salt, Excise or Police Officer and any Revenue or Customs Officer duly empowered in this behalf", the words "Subject to such restrictions as the Central Board of Revenue, with the approval of the Local Government, may prescribe, any Salt or Customs Officer empowered in this behalf, or any Police, Revenue or Excise Officer empowered in this behalf with the approval of the Local Government" shall be substituted.
Section 25 . . .	In sub-sections (1) and (3), for the words "Local Government" the words "Central Board of Revenue" shall be substituted.
Section 27 . . .	For the word "Collector" the word "Superintendent" shall be substituted.
Section 31 . . .	In sub-section (3), for the words "Except with the special sanction of the Local Government", the words "Except with special sanction, given by the Central Board of Revenue with the approval of the Local Government," shall be substituted.
Section 32 . . .	(i) In sub-section (1), for the words "Financial Commissioner, subject to the control of the Local Government," the words "Central Board of Revenue" shall be substituted. (ii) In sub-section (2), for the words "Financial Commissioner subject to the like control" the words "Central Board of Revenue" shall be substituted.
Section 33 . . .	After the word "Gazette", the words "of India" shall be inserted.
Section 34 . . .	In sub-section (2), for the word "Collector" the word "Superintendent" shall be substituted.