

LEGISLATIVE BRANCH.

THE UNITED STATES FORCES (EXEMPTION FROM LOCAL TAXATION) ACT, 1946.

[BURMA ACT NO. XI OF 1946.]

Rangoon, the 1st May 1946.

The following Act is published for general information:-

WHEREAS it is expedient to exempt the members of armed forces and establishments connected therewith of the United States of America and their properties from payment of certain local taxes in British Burma;

AND WHEREAS by Proclamation, dated the tenth day of December 1942, the Governor of Burma has assumed to himself all powers vested by or under the Government of Burma Act, 1935, in the Legislature or in either Chamber thereof;

NOW, THEREFORE, in exercise of the said powers, it is hereby enacted by the Governor of Burma as follows:-

Short title and duration.

1. (1) This Act may be called **the United States Forces (Exemption from Local Taxation) Act, 1946.**

(2) It shall remain in force until the Governor, by notification, declares that it shall no longer be in force.

Definition of local authority.

2. In this Act, **“local authority”** means a Municipal Committee, Cantonment Board, District Council or other authority legally entitled to, or entrusted by the Government with, the control or management of a municipal or local fund.

Exemption of property and goods belonging to United States forces from taxes imposed by local authorities.

3. Notwithstanding anything contained in any enactment for the time being in force, no taxes imposed by a local authority shall, except as provided in this Act, be payable by any naval, military or air force, or any establishment directly connected with any such armed forces, maintained in British Burma by the United States of America, in respect of-

(a) any immovable property in the possession or occupation of, or

(b) any goods the property of, or consigned or under transport for ultimate delivery to, or

(c) any animal, bicycle, motor bicycle, motor car, vessel, vehicle, aircraft or apparatus maintained by and for the purpose of, such force or establishment.

Exemption of property and goods in the possession of a member of the United States forces in his capacity as such member.

4. Notwithstanding anything contained in any enactment for the time being in force, no such tax as is mentioned in section 3 shall, except as provided in this Act, be payable by any member of a naval, military or air force or any member of an establishment directly connected with any such armed force, maintained in British Burma by the United States of America, in respect of any building occupied by him, or in respect of any horse,

bicycle, motor bicycle, motor car or other means of conveyance maintained by him in his capacity as a member of such force or establishment and under authority from a person exercising authority in such force or establishment, or by way of a tax on persons or a requirement to take out a licence for practising a profession, trade or calling.

Saving.

5. Nothing in sections 3 and 4 shall be deemed to exempt any person from payment of any tax or the part thereof which is imposed to cover the cost of specific services rendered by the local authority imposing the tax.

Decision of question arising under this Act

6. If any question arises whether, or as to the extent to which, any tax is payable as having been imposed to cover the cost of specific services rendered by the local authority imposing the tax, or whether in the circumstances of any case a particular tax is payable, the decision of the Governor thereon shall be final.

In the name of His Majesty I assent to this Act.

R. H. DORMAN-SMITH,
Governor of Burma.

RANGOON, the nineteenth day of April 1946.