

**REVENUE ADMINISTRATION IN
UPPER BURMA (MYANMAR) (1886-1923)**

Ph.D. (DISSERTATION)

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ABSTRACT

The British, having dethroned and deported king Thibaw, proclaimed on 1 January 1886 that his territories had become part of the British Empire. Accordingly the Hluttaw was abolished and Chief Commissioner took charge of the Civil Administration in Upper Burma (Myanmar). Despite changes in the Administrative Patterns in Upper Burma (Myanmar) in particular, and the whole country in general, this study highlights how the British Colonial Administration System was set up for their own interests. Before the annexation of Upper Burma (Myanmar), the Revenue Administration was introduced by the British in Lower Burma (Myanmar). The distribution between India and Burma (Myanmar) Revenue was mainly governed by the financial situation of India. In Lower Burma (Myanmar) the general principle of Revenue Administration and the main heads of Revenue underwent little change after the annexation of Upper Burma (Myanmar) but remained the same during the period under review, except for the substitution of Village Headman for Circle Headman as the Collector of Land Revenue, including Capitation Tax. The main source of income in Upper Burma (Myanmar) was Thathameda. The British Government's major objective in administering the colony was to spend minimum cost, and to gain, most profit. For that reason, the British had systematically created a bureaucracy in Burma (Myanmar), which was staffed with British at the top, educated and well offs natives at the middle and lowest status recruited from the local people. Revenue System created by the British was different from the Revenue System of monarchical period, and therefore it was interesting to note how the British planned to get most Revenue out of Burma (Myanmar).

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