

**REVENUE ADMINISTRATION IN AYEYAWADY
DIVISION (1881-1935)**

Ph.D (DISSERTATION)

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Abstract

Ayeyawady Division (Region) is located in the south-western part of Myanmar. Before the British annexation of Lower Myanmar, this region was under the rulers of Mon, Bamar and Indian-Myanmar rulers. Under the British rule, Ayeyawady Division was a division of Lower Myanmar. Since the monarchic period, the main occupations of Ayeyawady Division were cultivation of rice, salt industry, fishery and port dues. Myanmar kings controlled the collection of taxes. In the colonial period, British introduced their administrative systems in their occupied territories and made many reforms.

These reforms partly intended to increase revenue for covering the expenses of colonial administration. The British made many efforts to create a systematic revenue administration and to raise important source of revenue in the colonial period. Land revenue administration of the British had three aspects; the settlement of the rates of revenue, the assessment of the demand and the collection of the revenue. For the purpose of the collecting tax in accuracy, the colonial government also introduced the settlement operations and made revise settlement operations in their occupied areas. British also made efforts to construct embankments. This work was mainly intended for protecting the cultivable land from inundation and for gaining the increasing land revenue. The construction of embankment contributed to the increase in land and the rapid development of agriculture. The British attempts to introduce revenue administration was mostly successful. Under the British rule, the government was able to increase the revenue by collecting capitation tax, fisheries, salt, forest produce, excise, sea customs, municipal tax and port dues. To manage the revenue administration, the

British government appointed revenue officers. With these officers, the British were able to conduct the well-organized revenue administration.

CONTENTS

	Page
Abstract	iv
List of Tables	vi
List of Illustrations	viii
Introduction	ix
Chapter I Background History of the Revenue Administration in Ayeyawady Division	1
Chapter II British Efforts to Introduce the Revenue Administration In Ayeyawady Division	33
Chapter III Implementation of the Colonial Revenue Administration in Ayeyawady Division	64
Conclusion	106
Appendix -I List of the Commissioners of the Ayeyawady Division	109
Appendix -II List of the Deputy Commissioners of the Pathein District (who served as the supervisor of the collection of tax)	111
Appendix-III List of the Deputy Commissioners of the Hinthada District (who served as the supervisor of the collection of tax)	112
Appendix-IV List of the Deputy Commissioners of the Thongwa District (who served as the supervisor of the collection of tax)	113
Appendix-V Letter from Akhunwun to Deputy Commissioner of Thongwa District dated 9-2-1895	114
Appendix-VI Letter from Akhunwun to Deputy Commissioner of Thongwa District dated 15-12-1895	115
Bibliography	116