

**YANGON UNIVERSITY OF ECONOMICS
MASTER OF PUBLIC ADMINISTRATION PROGRAMME**

**A STUDY ON AWARENESS OF EXCISE TAX ON
ALCOHOL BEVERAGES IN MYANMAR
(Case Study: Thanlyin Township)**

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EMPA - 66 (16th BATCH)**

OCTOBER, 2019

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**A STUDY ON AWARENESS OF EXCISE TAX ON ALCOHOL
BEVERAGES IN MYANMAR
(CASE STUDY: THANLYIN TOWNSHIP)**

A thesis submitted in partial fulfillment of the requirement for the degree of
Master of Public Administration (MPA)

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ABSTRACT

The many people are facing with the trouble of alcohol consumption and the reducing the habit of alcohol consumption is made by every government for the national interest. The objective of the study is to examine behaviour about the excise tax on alcohol beverages consumption and knowledge of residents in Thanlyin Township. The secondary data collected during five years from 2015 to June in 2019. The surveys were made with 252 adults among 280 respondents in Thanlyin for the primary data within 3 months from April to June in 2019. Those questions were concerned with demographic characteristics on base of knowledge, attitude, practice, behaviour and awareness. It was found that two kinds of alcohol licenses issued were found as the largest quantities among all licenses. The never-alcohol drinkers are 10% among the respondents and the always alcohol drinkers are 90% among 280. There are most of alcohol drinkers in Thanlyin Township. Most of the alcohol drinkers were 73.2% who had to make alcohol consumption after working. The most of the respondents were 33.73% who did not know excise laws. The Myanmar Excise Law and Rule had been legislated into English Language for the respondents in 1917 and was language barriers for the most of the respondents. The measurement of lowest income level was 86.36% who was highest among of all levels. The most of respondents were basic workers and needed the safety in working area. The most of the respondents were 43.65% who consumed various types of alcohol including tari and country spirits in which some types of alcohols were very low prices. The respondents had not enough knowledge about the fermented liquor and foreign liquor. The most of respondents, who knew on alcohol consumption about harmful things, was 33.73% and the awareness made by the related departments was not sufficient.

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LIST OF ABBREVIATIONS

AC	Assistant Collector
CFL	Country Foreign Liquor
CS	Country Sprit
DC	District Commissioner
FL	Foreign Liquor
GAD	General Administration Department
IRD	Internal Revenue Department
IZ	Industrial Zone
KAP	Knowledge, Attitude and Practice
TDD	Township Development Department
MIC	Myanmar Investment Commission
MOHA	Ministry of Home Affairs
MOUG	Ministry of Office of Union Government
SEZ	Special Economic Zone
YCDC	Yangon City Development Committee

CHAPTER I

INTRODUCTION

1.1 Rationale of the Study

A lot of alcoholic drinkers have to die yearly. Of course, a lot of families are suffering because of a member or members like alcoholic liquor drinkers. Really, the management on the alcoholic consumption is not easy to handle. There have a lot of problems to control the alcoholic liquor drinking. All over the world, the people use to drink the liquor traditionally or socially. Some have to drink under the self-controls and some have to do deadly. In other side, the country is losing the labour force and spending a part of budget to recovery.

The government cannot neglect the cause and effect of alcohol consumption not to break and block the administrative mechanism. The alcohol consumption can made disturbances in making the stability of the state and prevalence of law and order. Unless the control on alcohol consumption was not good, the administrative mechanism can be threatened.

The excise tax management is a special subject for staff officers of GAD in the field. The collection of excise tax and the control of alcohol consumption are to reduce the alcohol consumption and to drink systematically. After collecting taxes, the prices are going to more expensive than one of purified drinking water. The price of liquor with tax is higher than the previous price of liquor and then the quantity of demand can be lower than supply. If the time and place of consumption are limited by laws, the rate of consumptions is fallen and the administrative mechanism cannot be affected by the cause and effect of alcohol consumption. Because of higher and higher taxation, the control on the consumption can be served yearly with the momentum. The amount of alcohol production cannot rise easily because of very high license fees. (Myanmar Excise Act, 1917)

In other ways, the government is monitoring and evaluating the quality of alcohol to reduce the intoxicating elements. The licenses are permitted to all

manufacturing processes; production, fermenting, distilling, bottling, mixing or blending, flavouring colour and tastes, distribution, transferring, selling and buying.

The fines and penalties are sentenced to the persons without alcohol license. However, there are still ex-drinkers and perpetrators of sins. Some people did not pay excise tax and operated buying and selling alcohol liquors without license against existing laws and rules. The misuse of alcohol consumption can be punished and the policemen have to prohibit according to duties and responsibilities.

The responsible and accountable staff-officers of the related department, GAD lead and monitor that process and make a recovery for the alcoholism. There are a lot of constraints to manage the tax force successfully because there are budget problems under the budget limit. The needed budget cannot get enough for several processes of public knowledge sharing. All of the civil servants have not adequate facilities such as home, car for travelling in the field, traveller allowance.

The operation management is the part of a business organization that is responsible for producing goods or services. The operations management can be defined as the management of systems or processes that create goods and services. It is very interesting case how to use the budget, how to run their procedures, how to pass the constraints. After finishing master thesis, the knowledge from findings was intended to share as valuable thesis. That was why; the research was made to know how to pass the constraint for the purpose of effective excise tax management.

There were challenges in making interviews with the people from the governmental servant society in the whole country of Myanmar. Thanlyin Township was chosen in Yangon Region. The data collection from survey questionnaire can make easily on the respondents in Thanlyin. Thanlyin Township can be seen into two aspects: Township and Village views. There are various kinds of alcohol liquor houses and multilevel of residents. This condition was very interesting how to manage the excise tax in township level and whether it is effective or not, to reduce habit and behaviour of alcoholic drinking. Therefore, Thanlyin Township was chosen.

1.2 Objectives of the Study

The objective of the study is to examine behaviour about the excise tax on alcohol beverages consumption and knowledge of residents in Thanlyin Township.

1.3 Method of Study

The method of the study is descriptive based on both primary and secondary data obtained from regional data books from Thanlyin Township GAD and literature, research papers from Yangon University of Economics Library and internet websites. The primary data is obtained from a survey conducted on 252 residents from Thanlyin Township. The structured survey questionnaire is used to collect the primary data through a convenient sample of respondents from liquor house-owners and households in Thanlyin Township. The survey was conducted with questionnaires for 252 respondents from Thanlyin Township.

1.4 Scope and Limitations of the Study

The survey was conducted residents from Thanlyin Township, Yangon Region. The survey is completed with questionnaires for 252 residents from Thanlyin and these respondents were selected with random. The survey period is from April to June in 2019. The questionnaires are divided into six sections and the study reviewed and analysed on knowledge, attitude, practice, behaviour and awareness of respondents. The secondary data was collected within 5 years from 2015 to 2019.

1.5 Organization of the Study

This study is organized into five chapters. Chapter-1 is presenting the introduction of the subject matter, which describes the rationale of the study, objectives of the study, scope and limitations of the study, methods of study and organization of the study. Chapter-2 is which presents the literature reviews that, deals with Importance of Excise Tax, Excise Tax Management, Concept of Excise Tax on Alcohol, Constraints in Reducing and Controlling the Alcohol Consumption and Reviews Constraints in reducing and controlling the Alcohol Consumption on Previous Studies. Chapter-3 is excise tax management on alcohol consumption in Myanmar and, based on the data available about Excise Taxation Policy on Alcohol in Myanmar, Alcohol Consumption in Myanmar, Excise Tax Collection on Alcohol and Types of Alcohol License in Myanmar, The Condition of Permitted Alcohol License and Criminal Case in the Yangon South District. Chapter-4 describes survey analysis on the processes in excise tax management and describes the Survey Profile, Survey Design and Survey Results. Finally, findings, and recommendations are presented in Chapter-5.

CHAPTER II

LIRERATURE REVIEW

2.1 Importance of Excise Tax

Harmful use of alcohol has a significantly adverse impact on the lives of affected persons and their families, most notably in health aspects. Simultaneously, there is a substantial socio-economic impact and burden on communities. (WHO, 2011)

There is the general rule that the economic cost of taxation increases more than proportionately with the rate of taxation. A few studies that have been conducted in developing countries show that the efficiency or economic cost of increasing customs duties is higher than that of increasing internal taxes. The economic cost of taxes on sales at all stages is higher than on the sale of final goods only. Because of drinking affect, there can be formed a lot of problems in various sectors: health, social community, education, economy. And then, the government intervention is needed to control over the production, selling and buying, and distribution of alcohol. For the public interest, the necessary law, rule, regulation, procedure, direction and order are enacted to control the causes of alcoholic drinking against the misuse. The enacted law includes the disciplines, procedures, punishment and taking excise tax. The excise tax can be used in the recovery of alcoholic drinkers for the sake of their remaining lives, and the development of the state. (WHO, 2011)

The important policy is one of the most effective policies, restricting sales and consumption by people below a legal drinking age; 'Prices and taxes' is an effective strategy for reducing alcohol consumption by increasing alcohol prices, usually accomplished by raising alcohol taxes. The other one is a policy to control alcohol advertising and marketing where the primary responsibility for regulating alcohol marketing lies within the alcoholic beverage industry itself. (WHO, 2011)

2.2 Excise Tax Management

If importing, exporting, manufacturing, trading, storing or transporting are engaged on excisable goods such as tobacco, alcoholic beverages, soft drinks and energy drinks, the Excise Tax system will have a significant impact on business. Excise Tax is expected to affect the price of the excisable goods for final consumers, the tax due is collected earlier in the supply chain. The importers, manufacturers and in certain cases other agents in the supply chain are liable to register for Excise Tax, submit periodical returns, pay the Excise Tax due to the local authorities and maintain specific Excise Tax records. Handling Excise Tax effectively help business to reduce the risk of non-compliance while ensuring an efficient management of the Excise Tax liability through the use of the available exemptions, refunds, suspension cases and customs reliefs. Industry focused business reviews was performed to ensure that companies manage Excise Tax risk and exposure, identifying savings opportunities and reducing areas of risk. Advice was provided on structuring business transactions, including cross border transactions, in an Excise Tax cost effective way. The assist was made in Excise Tax registration and compliance obligations and gave in Excise Tax audits, disputes and dealing with the Excise Tax authorities. Excise Tax training and legislative updates was made. (Daou, 2019)

There were elements of evaluation in managing processes to be good activity in reducing the alcoholic drinking behaviour. (IUCN, 2018)

Law and rule - There must be suitable law and rule. The alcohol drinking is traditional custom in some regions and the residents use to drink in the national occasions and traditional ceremonies. The punishment and penalties should not act on the national ethnic behaviour. If the excise law and rule are prescribed without caring traditional customs, it will become the negative side effect. Before acting the alcohol consumption law, the directions and orders should be used as introduction or first step of law because they are easily reformed not to be face to face between the government and the people. The true and comfortable law will serve the good administrative mechanism to release the direction and order, the study on the consequence of alcohol drinking among the people. There are a lot of questions about alcohol drinking; why, how, where, when, with whom and what kinds of alcohol liquor.

Planning - There will be good plan if Factors influencing people's alcohol consumption behaviour, are known. The factors may be family role, peer group, community and the media such as films, advertising and promotion program of

alcohol drinking. The civil service personnel of any department under the Government must understand the governmental policy and mission to design best the management planning of government. Approaching the goals according to the existing laws, they have to try together with appropriate methods within the frame. It is very interesting how the governmental department approaches the targets.

Inputs - To get the public interest, the service providers are very important. The ability such as attitude, behaviour, and knowledge are needed to fill them. If the original inputs are bad, the process will fail. In this case, the prevention strategies are needed suitably in all levels: policy making level, family level, community level, peer group level.

Process - If the civil servants can walk straight in line of governmental policy, the administrative mechanism will go on with the momentum in short term. The trainings, the workshops and building the capacity are necessary. If the civil service will be given the technology, they can do the processes to be the best.

Outcomes - All of the above steps must be made correctly to get the desired outcomes. The impact of each affects the management.

2.3 Concept of Excise Tax on Alcohol

The excise tax can be defined generally on alcohol consumption or production; raising revenue for general purpose of alcohol, reflecting external and discouraging the consumption, and improving the progression of the tax system of luxury goods. Excise taxes are most often levied upon cigarettes, alcohol, and gasoline and gambling. These are often considered superfluous or unnecessary goods and services. To raise taxes on them is to raise their price and to reduce the amount they are used. In this context, excise taxes are sometimes known as "sin taxes." An excise tax is an additional cost that is charged for certain products and services like alcohol, tobacco, and fuel, which the federal government has deemed harmful either to an individual or the environment. (WHO, Management of substance abuse, 2004)

The definition of an alcoholic beverage sets the guidelines for the application of national laws, mainly for taxation purposes. The definition is an important legislative issue, because if the limit on alcohol content is set high, some beverages with low alcohol content may not be subjected to any regulations. (WHO, 2004)

In the case of Excise Tax Collection, there are many sectors: making distillery factories or workshops, distilling liquor, colouring, flavouring (taste and scent),

mixing or blending, manufacturing, bottling, distributing, retail and whole selling. Excises taxes are an example of what have been traditionally called indirect taxes that are imposed on a transaction rather than directly on a person or corporation. Excise taxes are narrow-based consumptions taxes. Excise taxes can be collected at various states. Most cultures throughout the world have traditionally consumed some form of alcoholic beverages for thousands of years, and local specialty alcoholic beverages still account for the majority of all those that exist. Only a small number have evolved into commodities that are produced commercially on a large scale. In world trade, beer from barley, wine from grapes and certain distilled beverages are sold as commodities. Other alcoholic beverages are not sold on the international market. In many developing countries, however, various types of home-made or locally produced alcoholic beverages such as sorghum beer, palm wine or sugarcane spirits continue to be the main available beverage types (WHO, 2004)

While consumption practices vary considerably across the ASEAN region, the classification of alcohol beverages within domestic law is generally consistent with internationally accepted norms. In general, alcohol beverage classification centres around three primary types: (WHO, 2004).

- (a). Beer/malt beverages,
- (b). Wine/fermented beverages (non-beer); and
- (c). Distilled spirits.

WHO defines “Alcohol policy” as: “A collective noun refers to the set of measures in a jurisdiction or society aimed at minimizing the health and social harms from alcohol consumption. These measures may be in any governmental or societal sector, and may include measures, which are not directly aimed at alcohol consumption; for instance, the promotion of alternatives to drinking, where such a measure has the aim of minimizing alcohol-related harms. A national alcohol policy will be made up of a set of individual policies, strategies, and implementing actions. There are also a variety of other policies which impose on alcohol-related problems, increasing or reducing them, but which are neither normally described as alcohol policies nor normally included within an overall alcohol policy, since the policies are not adopted or implemented with the minimization of alcohol problems as a primary aim. (WHO, 2011)

2.3.1 Cause and Effect of Alcohol Consumption

Approximately in each year, 2.5 million people are died by the harmful use of alcohol according to the World Health Organization.

“Alcohol consumption and problems related to alcohol vary widely around the world, but the burden of disease and death remains significant in most countries. Alcohol consumption is the world’s third largest risk factor for disease and disability; in middle-income countries, it is the greatest risk.” (WHO, 2011)

Alcohol is an important factor among of disease and injuries, and almost 4% of all deaths worldwide are attributed to alcohol. Alcohol also related to numerous serious social issues, including violence, child neglect and abuse, and absenteeism in the workplace. The WHO aims to reduce the health problems which caused by the harmful of alcohol consumption. Moreover, it needs to save lives, reduce disease and prevent injuries from alcohol use. In this case, the ‘Alcohol Policy’ has been developed as an organized set of values, principles and objectives to reduce the harmful burden of alcohol in a population. It explains the global alcohol policy and hopes that this useful data will help to decrease global problems associated with alcohol use.

Alcohol beverages are commercial products and, as such, subject to the same economic principles as other consumer products. Retail prices of alcohol beverages are influenced by a number of factors including taxes. The taxes that exert influences on the prices of alcohol product are not only alcohol tax or excises tax on alcohol but all types of indirect taxes that imposed on the alcohol. Indirect taxes are taxes the burden of which can be passed on to consumers depending on price elasticity of demand for the product. In most cases, consumers end up pay some (or all) of the indirect taxes. Some indirect taxes may be imposed for other purposes, and not for the purpose of changing alcohol consumption pattern.

Nevertheless, they still have influence on alcohol consumption behaviours because they have effects on the retail prices of alcohol products. Indirect taxes that are common practices internationally are the custom duty, the general sales tax, and the selective sales tax or the excise tax. The customs duty or import tax is generally imposed on all imported products including alcohol. The primary purpose of import tax is to protect the domestic industry and not for regulating alcohol consumption particularly when domestic alcohol beverage industry is absent, incomplete, or weak.

The cases lead to harm or injury to oneself or others because of drinking alcohol very much. Drinking increase amounts of alcohol in order to achieve the effects desired. There are different persons with different abilities. Some people have limit in drinking and other persons have not limit and cannot control themselves about their alcoholic consumption. A number of risk factors can influence the effects of alcohol. The amount of alcohol consumed, individual's medical history and tolerance are various.

The person with low tolerance must suffer quickly the headache if the consumption limit is over or can be angry to make the mistakes easily. Alcohol abuse affects the people's body. The internal organs destroy. The memory losses become and ill in long-term. The heart and liver are extremely vulnerable to the negative effects of consumption. Heavy drinking can cause to die in young age.

The effects on a tax are twofold. It increases the money in the hands of the government and by decreasing the money left in the taxpayer's hands. It makes spend less. The effect, which is not easily obtained in any way, is the basis on which a national government used the instrument of taxation. Taxation is important not as means of raising money but as a means of cutting down private spending.

There are many definitions of organizational effectiveness with organizational performance. However, most researchers agree that organizational effectiveness extends beyond organizational performance to embrace measures such as customer service and social responsibility.

2.4 Constraints in Reducing and Controlling the Alcohol Consumption

Developing countries lack trained administrative personnel and tax payers do not keep sophisticated accounts. Consequently, these countries find it difficult to apply broad-based income or consumption taxes and place neater reliance on taxes on trade, production, and company income. All this suggest that tax reform in developing countries must give preference to taxes that are simple and enforceable. If the system is failed, the excise tax undertaking cannot be successful. The system-constraint may be considered as either physical or policy. The constraint may be any aspect- culture, attitude, knowledge, education, thinking, behaviour, law and politics. (Bird, 2007)

The proportion of young people who consumed an alcoholic drink is increased more than girls today. The commonest drinking-related consequence among boys was getting involved in fighting while drinking. Moreover, some of them have financial

problems and the working problems. Some of female drinkers have physical health problems. Some of boys have three or more problems on one drink occasion compared with girls.

Alcohol consumption among young people, some has been affected by the spread of western culture, which has induced an acceptance of drinking alcohol as being fashionable and promoting social relationships. Compared to previous generations, the youth today are more likely to value alcohol drinking. This is particularly true of adults. Furthermore, there is evidence that young people engage in high-risk activities resulting in a variety of problems. It is evident that alcohol consumption rates are increasing as the habit becomes more and more incorporated within the national culture. Young people follow the example of their older friends and colleagues generating a domino effect of alcohol consumption. The issue appears to be particularly serious among young boys.

In an age of globalization where the whole world is linked together, transnationalism has become a major issue for any country. Western culture is accepted by people, particularly those who live in big cities, and then it spreads into the countryside. An impact of modernization is that many people in rural areas have moved to big cities to get a job or higher education. As a result, the typical family type has changed from that of a large extended family to a single family unit. This is very different from the past when several generations lived together in one big household and strong relationships developed between family members. Moreover, the impact of Western culture has also influenced Asian culture, specifically as it relates to drinking behaviour. Most teenagers now drink alcohol because they view the habit as being western, glamorous and civilized.

Within the ASEAN culture, many people continue to believe that drinking alcohol is normal. Alcohol is usually part of traditional celebrations and holy rites. Young people's drinking thus usually occurs in common activities, associated with religious and cultural events. Normally, hard workers or labourers buy a small bottle of local colourless distilled liquor or beer before returning home, as a relaxation after work or as relief from muscle aches. Some drinkers drink before dinner to stimulate their appetite and some adults consume alcohol for medical purposes such as to relieve dizziness or faintness or to improve their blood circulation.

Drinking alcohol is a common way of celebrating, particularly when someone has obtained a new property, a new car, or has a birthday or a New Year party.

Moreover, alcohol consumption is related to special occasions during the life course. For example, during traditional ceremonies it is an important custom to offer a warm welcome or congratulations by proffering a tray of food and a bottle of an alcoholic beverage to the ancestors and spirits, inviting them to be witnesses or to bless the participants.

After the ceremony, the participants are usually encouraged by the host to drink alcohol. When a couple has a baby, relatives and close friends are invited to celebrate by drinking alcohol. It is the same on a wedding day when alcohol is an essential part of the party. At funeral ceremonies, there is a similar indulgence in alcohol. As a sign of hospitality, food and drinks are served after the religious ritual in the evening. During the traditional annual ceremonies, drinking alcohol is generally considered to be an integral part of the events. (Bird and Zolt, 2006)

2.5 Reviews on Previous Studies

BA, 2013 said that Regulation of the alcohol production industry and of drinking practices constructed a legal framework. It was found that drinkers and drinks providers are obliged to operate. 'People' include social drinkers, bar-workers and proprietors as well as other functionaries directly (and indirectly) connected with the management of drinking and related practices. 'Practices' took account of the production, supply and consumption of alcohol and of alcohol related activities. The social world of the drinker developed into three distinct themes. The social world of the public house drinker was shaped both the drinking environment and the actions of drinkers in fashionable Irish society by investigating the social processes. There was 'problematic' of alcohol misuse for the purpose of resolving the damaging effects on the drinker and to society.

Ledwaba, 2015 said that the relationship between alcohol advertising and alcohol consumption among the youth in the Vaal triangle, south of Gauteng. Leshata conducted the students in four high schools under Sedibeng West District of the Gauteng Department of Education. It was found that there were highlighted Alcohol advertising, advertising bans, alcohol consumption, alcohol abuse, tobacco advertising, Vaal Triangle, consumer behaviour and Control of Marketing of Alcoholic Beverages Bill. The relationship was explored between alcohol advertising and consumer behaviour amongst the youth. As a result, the indicator is no significant

correlation between alcohol advertising and alcohol consumption among the respondents.

Win Myint Oo, May Soe Aung and Pa Pa Soe, 2015 said that prevalence and risk factors of alcohol consumption. It was found that adult males residing in urban area of Thanlyin Township consumed betel chewing and smoking were detected as significant risk factors of alcohol consumption. The conclusion was an urgent need to curb the habit of alcohol consumption among adult males living in urban area, especially young adults. Alcohol and tobacco control policies in Myanmar must be strengthened or reinforced. Tobacco control program also needs to be intensified. Health education and health promotion activities must be enhanced in order to reduce alcohol consumption in the country.

Glomjai, 2015 said that young people and alcohol consumption in order to understand the behaviour and experiences in Petchaburi Province, Thailand. It was found that alcohol consumption was socially accepted as a pleasurable activity in many countries world-wide. Alcohol consumption among young people in Thailand had been affected by the spread of western culture, which had encouraged an acceptance of drinking alcohol as being fashionable and as a means of promoting social relationships. Knowledge of the alcohol consumption and young people's behaviour was gained in studying on school students Thailand, using a survey and participatory action research. As a finding, alcohol consumption among young people was common, 45.9% of participants had had an alcoholic drink. Students usually drank on weekend days with their community. Most students were affected by peer pressure, some students copied their family members' drinking behaviour, and some of them were influenced by fashion, community culture and advertising. Moreover, students who drank alcohol demonstrated the negative consequences of drinking.

Win Naing Soe, 2016 said that the research paper explored international experiences in implementing tax and non-tax practices and regulation system by comparing with Myanmar. It was found that the three points are seen importantly to implement modern regulatory excise tax system in Myanmar by the government for the public interest, prohibition the import of alcohol liquor, maintaining systematically the local production of alcohol liquor and controlling the without-license liquor houses.

CHAPTER III

EXCISE TAX MANAGEMENT ON ALCOHOL BEVERAGES IN MYANMAR

3.1 Excise Tax Policy on Alcohol

Excise Tax Policy is the important policies, one of the most effective policies, restricting sales and consumption by people below a legal drinking 'Prices and taxes' is an effective strategy for reducing alcohol consumption by increasing alcohol prices, usually accomplished by raising alcohol taxes.

All over the Myanmar, the number of people with traditionally low levels of alcohol consumption is steadily moving towards a higher level of alcohol use. The increase in alcohol consumption by a community to a higher proportion of persons with alcohol use disorders, including harmful use (or abuse) and dependence (or addiction).

Harmful use of alcohol has a significantly adverse impact on the lives of affected persons and their families, most notably in health aspects. Simultaneously, there is a substantial socio-economic impact and burden on communities. Thus, policy-makers in nations facing increasing alcohol use should pay urgent attention to alcohol control policies and announced the Excise Tax Policy on Alcohol in Myanmar.

The excise tax is collected on the alcohol building, the factory for manufacturing alcohol, the workshop to produce wine and local production-wine called Khaung Ye, production, bottling the alcohol, retail and whole selling, transporting and delivering, flavouring, mixing, colouring the alcohol and the relevant circumstances.

At 1889, Excise Tax Policy on Alcohol in Myanmar is prescribed to be discouraged the extension of the habit of drinking, to collect excise tax as high as possible without the illegal production and distribution, and in order to restrain the alcohol consumption and not to intend primarily for the purpose of getting money on excise tax on alcohol and relevant cases. This policy has been continuously prescribed

in excise tax management up to present period. (Myanmar Government, Excise Act, 1917)

3.2 Alcohol Consumption

Alcohol and its consumption have been prevalent in Myanmar since the earliest times. Both rural and urban population consumes various alcoholic beverages which also include over-proof alcohol (not meant for human consumption). It is difficult to get exact numbers and percentages of alcohol produced, imported and consumed, since a grey market flourishes, and illegally imported alcohol sells much more, of which no figures can be found.

Currently, Myanmar produces 250 million bottles of beer at three breweries, of 640 ml each of Myanmar, Dagon and Mandalay. A large percentage of the produce is not recorded since it includes brands that have not been registered to avoid taxes. Unlicensed sales take place all over the country. Added to this are beer, wine and spirits that are regularly imported, some legally and a lot more that find its way illegally across the borders. According to one report, 10 million cans of Chang Beer are illegally imported from Thailand annually. A wide ranging variety of imported liquor lines the shelves of shops and bars. The single official importer is Citymart, which has channels of distribution through wholesalers, who in turn supply the liquor to retail outlets, restaurants, hotels and bars.

In rural areas, the locally produced toddy is popular, being cheap and plentifully available. Toddy (Palm Juice) is a strong drink generally fermented. Lack of education and awareness coupled with a strong urge to drink combine to push many towards drinks like “Ayet Si”, a type of over-proof alcohol (containing 80% pure alcohol) that is not intended for human consumption. “Ayet Phyu” is another local alcoholic drink, notwithstanding for human consumption, but its standards of hygienic production make its safety a huge concern.

New licenses have been issued to worldwide players, pushing the alcohol market on a rapid expansion route. Its negatives aside, for multinational alcohol manufacturers and distributors, Myanmar offers over twenty million potential customers who stand to get a flavour of beverages the rest of the world savours. Business expansion and the profit motive are sufficient to forget the damage to society, and no country anyway, has been able to ban alcohol production. (Windsor, 2014)

Out of Myanmar's population of 52 million, almost half the male population in the country consumes alcoholic drinks, and out of these a quarter have more than 5 drinks a day. Interestingly, government figures peg per capita consumption at only 0.6 liters of pure alcohol, of which 83% is beer, 9% spirits and 8% wine. Rum and whisky have been found to be more popular than wine though, in Myanmar. A report printed by Irrawaddy magazine (2018) states that the average consumption of beer is under 4 liters per annum. However, the actual consumption is much more. It is difficult to get exact figures since unregistered brands are not accounted for, and unlicensed sales continue, all over the country.

There is some disconnect between official figures and the ground reality. Lack of reliable data and accurate data collection methods are partly responsible for this. Strict regulation and implementation of well thought out policies to control alcohol consumption are a thing of the future, seriously lacking in the present. With examples of so many countries, it makes sense to follow the best practices of countries that have been able to reign in alcohol consumption. It is not advisable to ban it completely, due to its side effects, since this would push for black market sales and smuggling, but higher taxation, and stringent controls on availability and sale, may prove to be deterrents. Myanmar has laws that govern the manufacture and sale of alcohol, but its strict enforcement remains a challenge and violators often escape. (Windsor, 2014)

(a) Increased Alcohol Consumption

Consumption of alcoholic beverages is increasing globally, but awareness about its ill-effects beyond a certain level, is making many governments apply stringent regulations for manufacture and sale of such beverages, besides imposing stiff taxes. In Myanmar, the consumption is increasing rapidly and this can be attributed to numerous factors.

Beer and spirits are not expensive, and can be afforded by a growing number of people. Easy availability at every nook and corner, of even illicit liquor, makes it tempting.

- i. Bars and pubs are mushrooming in residential areas, which are pushing youngsters towards these happening places.
- ii. Teashops are out, beer bars are in, as the 'cool' places to 'hang out' in.
- iii. Fast emulation of Western ways is luring locals, without considering the side effects.

- iv. Opening up of the country means markets are flooded with alcoholic drinks
- v. Disposable incomes and earning capabilities are improving.

It is clear that Myanmar can no longer survive in a cocoon, shielded from the rest of the world. Growth is already visible ever since the economy opened its doors to the rest of the world, but whether all growth is developmental in nature, remains to be seen. (Windsor, 2014)

(b) Negative Side of Alcohol Consumption

Alcohol is extremely popular as a social drink, ideal for relaxed evenings and cocktail parties. Wines are served with meals to enhance the taste with food. Years of experimentation and research have yielded some of the finest alcoholic beverages that taste good and leave behind a lingering feel good factor. There is however a vast flip side to consuming alcohol. It is a drink that is difficult to resist, and even more so to stop after a point.

It works as a stimulant to start with, but as the amount consumed increases, it begins to work like a depressant. As consumption increases, it slows down the mental faculties of the drinker, since it affects the central nervous system, and therefore, his judgment, balance, coordination and cognitive capabilities. Obviously the ability to tackle problems head-on is missing, and alcohol provides that sensation of escape, a transient, stress free pleasure that pushes problems from the mind. With every successive drink, the mind becomes numb, and the abating tension manifests itself in other damaging ways, that impact mental and physical health. Ever so often, it becomes an addiction, difficult to shake off.

Initiation, that is, the first ever sip of an alcoholic drink inevitably is for the wrong reasons due to pressure from the peer group, snob value, a desire to taste something one has seen others in the family consuming, for social acceptance that people keep up with the joneses, and so on. . As economies move to higher stages of development, consumption patterns change, and as with sleek vehicles and fancy homes, a different class of alcoholic drinks gain favour. Not that it is all bad, since medical research highlights its therapeutic qualities as well. However, its use is largely for the 'kick' it provides more than the amount it soothes. (Windsor, 2014)

(c) Addiction and Dependence on Alcohol Consumption

Alcohol is known to cause dependence and is highly addictive. Dependency can be defined as, “a cluster of behavioural, cognitive and physiological phenomena that develops after repeated use and that typically include a strong desire to take that drug, despite difficulties in controlling its use, persisting in its use despite harmful consequences, and higher priority given” to it, over other activities and obligations. Globally, over 2 billion people consume some form of alcohol, of which at least, 76 million have alcohol related disorders, dependence or addiction, being one of them. The problem arises when the body gets so accustomed to a certain level of alcohol that if not consumed, it leads to withdrawal symptoms of shakiness, depression, nausea, sweating profusely and insomnia.

Alcohol consumption is linked to over 60 diseases that affect the heart, brain, liver and other organs of the body. But the damage extends beyond the drinker to his family that is often victim to his abusive behaviour, affected by his mood swings and depressive tendencies, violence, negligence and deprivation. Alcoholism is a big medical problem plaguing many developed and developing countries, and millions have to be spent to bring alcoholics back on track so that they can resume a useful, productive life. (Windsor, 2014)

3.3 Excise Tax Collection on Alcohol

The General Administration Department (GAD) is central to the functioning of the administrative mechanism across the country. No other government organization has such a wide presence in the country. As the Union administration’s vertical core, the GAD supports coordination and communication among the Union government’s 36 ministries and also connects the capital, Nay Pyi Taw, to approximately 16,700 wards and village tracts. Within the Union government, the GAD is a part of the Ministry of Office the Union Government (MOUG), and plays a wide range of roles—ranging from tax collection, to land management, and assorted registration and certification processes.

There were eight principal functions in GAD that were Land administration, Excise administration, Collection of four kinds of tax, Structural settlement of villages and towns, rural development, Formation and registration of organizations and associations, Conferring honourable titles and medals and Functions on restriction of transferring the immovable properties. One of the functions is excise administration

on the alcohol consumption and production. The excise tax management was made by GAD of the regions and states.

There includes eight divisions in the structure of head office of GAD; Administration, Personnel Affairs and Logistics Division, General Division, Land Affairs Division, Excise and Revenue Division, Budget and Accounts Division, Training and Research Division, International Affairs Division, and Institute of Development Administration (IDA). The Excise and Revenue Division took the responsibilities of this division primarily concern excise management, and implementing four kinds of taxation: land, excise, mineral, and irrigation. The Objectives of Excise and Revenue Division are as follow, Ensure Excise Administration is in accordance with the law, and Undertake the fulfilment of estimated four kinds of tax collection.

While Excise and Revenue Division bears overall responsibility for tax collection and the excise tax collection was undertaken by township and district administrative offices. There were the 45 types of excise licenses issued for liquor, beer, yeast, and wine. The excise tax collection were based upon the archaic laws, largely dating back to the colonial era and the excise laws were Myanmar Excise Act (1917), Myanmar Excise Rule (1928), Excise Act Amendment Law (2015) and the Excise Tax Laws of all regions and states.

3.4 Types of Alcohol License

The excise tax was collected according to Burma (Myanmar) Excise Rule, Section 41(a). There were 45 kinds of licenses. Some of alcohol liquor licenses were not issued by GAD. There was a characteristics that new license cannot easily issued and the number of license was stopping. The government collected excise tax but the income was not objective for the national income. The aim of collection of excise tax was mainly to make limitation on alcohol consumption because the government desires to reduce the habit of alcohol consumption. According to record of Yangon South District GAD, the number of types of license was ¼ of all. The number of licenses in Yangon South District was eleven. The government made a lot of restrictions on alcohol consumption for the public interest. The government limited both the kinds of licenses and numbers of liquor house.

(a) Distillery License and Beer License

According to this Excise Rule Section 41(a), the following are the process for Alcohol Licenses, the distillery process, D-1 is issued as a distillery license to possess the factory and work distillery and D-2 is issued to possess the factory only, but not to work it. The description of D-1 is a distillery license to possess and work a distillery to manufacture, compound, blend, colour, flavour and bottle foreign spirit and to sell wholesale to licensed vendors only. The beer license B-1 is given out to possess the beer factory and work a brewery and the beer license B-2 is specified out to possess a brewery factory only, but not to work it. W-1 is issued as a wine license for the manufacture of wines and can work as the workshop. The alcohol products with D-1, B-1 and W-1 are called foreign alcohol liquor.

(b) Intoxication Drug License

The intoxicating drug license I.D-2 is for the sale of cocaine drugs by pharmacists. The I.D-5 is an intoxicating drug license for the sale of galenic preparations (extract and tinctures) of Indian hemp by pharmacists. Those licenses are not permitted at present.

(c) Country Fermented Liquor License

The country fermented liquor C.F.L-1 is a license for the retail sell in a public house of tari, to be drunk on the premises or taken away. The description of C.F.L 2 is a country fermented liquor license for the manufacture and retail vend in a public house of country fermented liquor other than tari, to be drunk on the premises or removed. The description of C.F.L 2A is a license for the retail sell within a bar of a restaurant or refreshment-room of country fermented liquor other than to be drunk on the premises. The description of C.F.L-2/ C.S-2 is a mixture-license for the manufacture and retail vend of country fermented liquor other than tari and country spirit to be drunk on the premises or removed. These licenses are concerned with the traditional alcohol products in the area of nation only.

(d) Country Spirit License

The description of C.S-1 is a country spirit license for the retail vend in a public house of country spirit manufactured in a contract distillery in Myanmar to be drunk on the premises or taken away. The description of C.S-2 is a country spirit

license to possess and work an out-still for the distillation of country spirit and for the retail vend in a public house of such spirit, to be drunk on the premises or removed. The description of C.S-3 is a license for the retail vend in a public house of country spirit manufacture in an out still in Myanmar to be drunk on the premise or removed. The description of C.S-2A is a country spirit license for the retail sell within a bar of a restaurant or refreshment-room of country spirit to be drunk on the premises.

(e) Foreign Alcohol License

The description of F.L-4 is a foreign liquor license to compound, blend flavour or colour imported foreign spirit in a bonded ware-house. The description of F.L-5 is a foreign liquor license to bottle foreign spirit. The description of F.L-6 is a foreign liquor license for the wholesale vend of foreign spirit manufactured in a distillery in Myanmar. The description of F.L-7 is a foreign liquor license for the retail vend in a public house of foreign spirit manufacture in a distillery in Myanmar, to be drunk on the premises or removed. The description of F.L-8 is a foreign liquor (wine) license for the wholesale vend of beer manufactured in a brewery in Myanmar. The description of F.L-9 a foreign liquor (wine) license for the retail vend in a public house of beer manufacture in a brewery in Myanmar, to be drunk on the premises or remove. The description of F.L-10 a foreign liquor license for the retail vend in a public house of beer, to be drunk on the premises or removed. The description of F.L-11 a foreign liquor license for the wholesale vend of foreign alcoholic liquor. The description of F.L-12 a foreign liquor license for the wholesale and retail vend by a general shop-keeper of foreign alcoholic liquor not to be drunk on the premises. The description of F.L-13 a foreign liquor license for the retail vend in a public house of foreign alcoholic liquor to be drunk on the premises or removed. The description of F.L-14 a foreign liquor license for the retail vend at a military canteen established under the “Canteen Tenant System” of foreign alcoholic liquor. The description of F.L-14 a foreign liquor license for the retail vend in a hotel by the hotel operator or hotel manager to the resident in the hotel and to bring for travellers of foreign alcoholic liquor to be drunk on the premises.

(f) Hotel and Club License

The description of F.L-15 a foreign liquor license for the retail vend in a small hotel or boarding house by the hotel or boarding-house proprietor or manager to residents only the hotel or boarding-house of foreign alcoholic liquor to be drunk on

the premises. The description of F.L-15A a foreign liquor license for the retail vend in a small hotel or boarding house by the hotel or boarding- house proprietor or manager to residents only in the hotel or boarding-house of foreign alcoholic liquor to be drunk on the premises. The description of F.L-16 a foreign liquor license license for the retail vend in a proprietary club by the club proprietor of foreign alcoholic liquor to be drunk on the premises. The description of F.L-17 a foreign liquor license for the retail vend within a bar of a hotel or refreshment-room by the proprietor or manager of such hotel or refreshment-room of foreign alcoholic liquor to be drunk on the premises. The description of F.L-17A a foreign liquor license for the retail vend in a Charitable Institute, by the Institute Authorites of foreign alcoholic liquor to be drunk on the premises. The description of F.L-18 a foreign liquor license for the retail vend within the buffet of a public places of enterinment of foreign alcoholic liquor to be drunk on the premises. The description of F.L-19 a foreign liquor license for the retail vend within the bar of a refreshment-room at a railway station, air-port, or passenger jetty by the lease of such refreshment- room of foreign alcholic liquor to be drunk on the premises or removed. The description of F.L-20 a foreign liquor license for the retail vend in a dining car attached to a railway passenger train, by the lessee of such dining car of foreign alcoholic liquor, to bona fide passengers only, to be drunk on the premises or removed. The description of F.L-21 a foreign liquor license for the retail vend on boarda vesset by the master of steward of such vessel to persons employed therein and to passengers on board there of foreign alcoholic liquor to be drunk on the vessel. The description of F.L 22 a foreign liquor license for the retail vend at a public or private entertainment of foreign alcoholic liquor to be drunk on the premises.

(g) Vinegar, Wine and Medical Spirit Licenses

The description of G-1is a garlic liquid license for the manufacture of vinegar. That lincense is free permittted license and are not be collected the license fee. The description of Y-1 is a yeast license for the manufactue and vend yeast. The description of Y. 2 is a yeast license for the vend of yeast. The description of F.L-23 is a license for the vend by pharmacists or medical practitioners or, general dealers of medicated wines and similar preparations, other than intoxicanting drugs, which contains from 20 to 42 percent of proof spirit. The description of F.L-24 is a foreign liquor license for the vend by pharmacists of rectified foreign spirit. The description of F.L-25 is a foreign liquor license for the vend of denatured spirit. The description of F.L-2(c) is a foreign liquor license to establish a warehouse for the deposit and

storage of rectified spirit and for the manufacture therefrom of tinctures, absolute alcohol and other spirituous medical preparations. The description of F.L-2(d) is a foreign liquor license for the manufacture, possession and sale by a practitioner in Myanmar Medicine of medical preparations containing alcohol.

3.5 Condition of Permitted Alcohol License and Criminal Case in Yangon South District

The first largest number of license is CS-2A License among 11 kinds of licenses on alcohol consumption in Yangon South District Region. It is a license for the retail sell within a bar of a restaurant or refreshment-room of country spirit to be drunk by alcohol drinkers on that location. It is fixed price license and the amount of license tax is 200,000 MMKs. (Yangon Excise Tax Law -Amendment, 2018)

Table (3.1) Condition of the Criminal Cases in Yangon South District

No	Criminal Cases	2016-2017				2017-2018			
		event	judje	End	Rest	event	judje	End	Rest
1	Arms	123	114	9	-	119	118	-	1
2	Gambling	78	74	-	4	104	92	-	12
3	CSW	18	18	-	-	9	9	-	-
4	Intoxicating Drugs	41	39	-	2	38	31	-	7
5	Chay Choke/ Khan Won	158	158	-	-	88	87	-	1
6	Police Act (54/55)	334	284	26	24	251	214	12	25
7	Police Act	916	916	-	-	1146	1146	-	-
8	5(j) (Motor Vehicles Act)	2748	2743	-	5	2807	2806	-	1
9	Video Act	23	22	-	1	8	7	-	1
10	Illegal Alcohol Consumption	635	626	-	9	392	381	-	11
Total		5074	4994	35	45	4962	4891	12	59

Source: Yangon South District GAD, 2018 Dec

Table (3.1) shows that the regional police force is making movement of precautions against crime and there are ten kinds of criminal cases. The criminal case of illegal alcohol consumption could be made 635 actions in 2016-2017 and 392 actions in 2017-2018. Because of taking actions, the number of without licenses can be stopped effectively.

Table (3.2) Alcohol License Issued in Thanlyin Township (2015-2019)

No	Year	CFL-1	CS-1	CS-2A	D-1A	FL-6	FL-8	FL-9	FL-12	FL-15	FL-17	Total
1	2015	1	1	150	2	4	3	4	64	1	30	260
2	2016	1	1	149	2	4	3	4	66	1	30	261
3	2017	1	1	148	2	4	3	4	68	1	30	262
4	2018	1	1	148	2	4	3	4	68	1	30	262
5	2019	1	1	148	2	4	3	4	68	1	30	262

Source: Thanlyin Township GAD in 2019

Table (3.2) shows that the quantity of license is not change apparently and the numbers of alcohol liquor houses licenses were going in straight line from 2015 to 2019. That is why the license permit was very restricted by Regional Government and did not permit easily.

Table (3.3) Criminal Cases in Thanlyin (2015-2019)

No	Criminal Cases	2015	2016	2017	2018	2019
1	Arms	31	41	29	22	60
2	Gambling	36	46	27	39	52
3	CSW	13	7	33	9	5
4	Intoxicating Drugs	10	20	18	21	19
5	ChayChoke/ KhanWon	22	32	4	19	44
6	Police Act (54/55)	137	147	129	167	126
7	Police Act	506	516	571	458	573
8	5(j) (Motor Vehicles Act)	1359	1209	162	1374	1404
9	Video Act	22	8	5	12	1
10	Illegal Alcohol Consumption	197	207	124	218	196
	Total	2333	2233	1102	2339	2480

Source: Thanlyin Township GAD in 2019

The table (3.3) shows that Thanlyin Police Force could take actions on 2480 criminal cases and among of the cases, the actions for illegal alcohol consumption are 196 that were made as the precautions for the regional people interest. The regional administrators never neglected to make law enforcement for the peace and tranquillity. If the precaution of illegal alcohol consumption can make more and more, other cases, relation with alcohol consumption, will be able to reduce.

CHAPTER IV

SURVEY ANALYSIS

4.1 Survey Profile

Thanlyin is situated at the confluence of the Yangon and Bago Rivers, on the southern bank of the Bago River. Since the 1990s, the city has undergone major changes. In the late 1990s, Thilawa Port was built to handle the container ships away from Yangon's ports. Thanlyin was connected to Yangon by road in 1993 when the Thanlyin Bridge was built. It is a sub-urban town right a few miles away from Yangon across 1.5 mile-long bridge. The city is home to a national university in Myanmar Maritime University, and local universities in the University of East Yangon, Yangon Cooperative University (Thanlyin) and Thanlyin Technological University.

Thanlyin was one of 330 townships in Myanmar and this township was standing on beside of Bago River and opposite side of the Great Yangon. Appendix - B shows that there were 17 wards and 28 village-tracts. The wards are from serial No. 1 to 17 and others are village tracts. Thanlyin GAD was undertaking the cases concerning with the whole Thanlyin Township, including the excise tax collection. MyoHaung (East) was the most population among all of the wards in Thanlyin Township. Myo Thit (West) was the lightest population. In village-tract side, Phayakone Village Tract is the largest population among the village-tracts.

The data of population is very important to govern and the regional government has to consider how to make program of public health, education and other services. If the people have not enough knowledge, the problems can found in the democratic process. The education is the best investment for the future of region. In study the education sector of Thanlyin, the education was good condition. There were four universities and 56 basic education schools. The almost of children has particularly the opportunities to learn easily basic education. There was plenty of job opportunity as much as education opportunity. (Appendix – C)

4.2 Survey Design

Alcohol consumption is a major cause of morbidity and mortality worldwide. It is frequently related to managerial excise tax managing problems as well as socio-economic hardship. The study was conducted the effectiveness and constraints of the managerial problems on alcohol consumption among adult residing in urban area of Thanlyin Township, Yangon Region. Thanlyin Township is organized with 17 wards and 28 village-tracts.

The distribution of alcohol license was issued in Yangon South District. There are 11 kinds of licenses and 262 licenses are issued by Thanlyin Township GAD. As the average, 3 licenses are issued per 1000 acres. Among of the wards and village-tracts, Phayakone Village Tract was the most abundant numbers of licenses and Lat Yat San Village was second largest. These two villages were standing beside and these villages were attaching continuously with the wards.

These are two levels of data collection; (a) liquor house owners and (b) the households. For the data collection, the survey questionnaires were used for the residents in Thanlyin Township.

4.3 Survey Results

Survey Results are structured of six sessions; (1) Characteristics of Respondents, (2) Knowledge of Respondents, (3) Attitude by Respondents, (4) Practice by Respondents, (5) Behaviour by Residents and (6) Awareness by Respondents.

4.3.1 Respondents of Alcohol Consumption in Thanlyin Township

Interviews were conducted face to face in Thanlyin. Collection of primary data for this report built upon interviews conducted for the study. The survey questionnaires were used to observe the process of alcohol consumption of people through interviews with some residents of Thanlyin Township.

Table (4.1) Number of Respondents of Alcohol Consumption

No	Categories	No of Residents	Percentage
1	Liquor House Owners	70	25
2	Households	210	75
	Total	280	100

Source: Survey data, 2019

Table (4.1) shows the two types of respondents can be seen in Thanlyin. The convenient sampling using self-administrative questions was made and the total numbers of interviewers were 280 respondents. The ratio between the liquor house owners and households (customers) is 1:3. All of the respondents such as liquor house owners and households participated actively.

4.3.2 Number of Alcohol Drinkers among Respondents of Alcohol Consumption

The questionnaires was made to be different the Never-drinker and Drinkers of alcohol consumption. The survey was based on the alcohol-drinkers.

Table (4.2) Number of Alcohol Drinkers among Respondents of Alcohol Consumption

No.	Variables	Respondents	Percentages
1	Number of Never Drinker	28	10.00
2	Number of Drinkers	252	90.00
	Total	280	100

Source: Survey data, 2019

Among of the respondents, 280, there were 10% of respondents who are never drinkers and others are alcohol drinkers. The never-drinkers were left to make the interviews.

4.3.3 Demographic Characteristics of Respondents

The Demographic Characteristics of Respondents on alcohol consumption is based in Thanlyin. There are 7 different kinds of variables from various distributions of age, gender, marital status, education, condition of occupations and income per one month of a person. The gotten answers by respondents are various and different from one each other.

Table (4.3) Demographic Characteristics of Respondents of Alcohol Consumption

No.	Particular	No of Respondents	Percentage
1	Age		
	Between 18 and 30 years	25	8.84
	Between 31 and 45 years	182	65.15
	Between 46 and 60 years	67	23.99
	61 years and Above	6	2.02
	Total	252	100
2	Gender		
	Male	221	79.04
	Female	59	20.96
	Total	252	100
3	Education Level		
	Basis Education Primary School.	11	3.79
	Basis Education Middle School.	39	13.89
	Basis Education High School	74	26.52
	Degree holder	153	54.80
	Master and Ph.D. Degree holder	3	1.01
	Total	252	100
4	Marital Status		
	Single	41	14.65
	Divorced	28	10.10
	Married	211	75.25
	Total	252	100
Occupation			
5	Unemployment	12	4.29
	Employment	268	95.71
	Total	252	100
6	Salary per Month (MMKs)		
	Low (Income, $X < 150,000$)	242	86.36
	Medium ($150,000 \leq X < 300,000$)	24	8.59
	High ($300,000 \leq X$)	14	5.05
	Total	252	100
7	Number of Family- members		
	Under 3 members	220	78.54
	Between 3 and 5 members	54	19.44
	Above 6 members	6	2.02
	Total	252	100

Source: Survey data, 2019

Table (4.3) shows demographic characteristics of respondents of alcohol consumption. The age distribution was made into four groups: between 18 and 30 years, 31 years and 45 years, 45 years and 60 years and 61 years and above. The highest measurement was the age of 31 to 45 years and the percentage was 65.15%. The lowest situation was the age of 61 years and above and the percentage was 2.02%. The reason was seen that the strong adults between 30 years and 45 years were becoming the family leaders and very active.

In studying the gender distribution, the most of respondents were male and the percentage was 79.04%. The most of all men were habitually and customarily leaders in Myanmar Community. However, the female group could not be neglected because 20.96% were occupied in the leading role and the lady became educated today more than last 5 decades.

In education sector, the Basis Education High School level was second highest and the percentage was 26.52%. The percentage of Degree holder was 54.80% and the highest. The education status was very well in Thanlyin and the total number of basic education schools was 56 and the number of university was 4. The residents were easily learned to get the degree holder.

For marital status distribution, it was found that the percentage of marriage was 75.25 % and unfortunately, the divorced percentage was 10.10% of the respondents. The most of respondents did not feel the loss of times in paying attention family-first.

For condition of occupations distribution, 4.29% of adults were unemployment, some of respondents were finding for jobs and some were attending the university. There were four universities and colleges and were productive a lot of educated persons. The most of adults were working as the day workers or permanents. Some respondents were very intelligent and self-employer. Continuously studying the occupation, most of respondents were basic workers. In Thanlyin, there were a lot of factories, workshops and home-industries.

The medium was 8.59% of respondents and the high income level was 5.05%. The smallest group of respondents were good income. The measurement of lowest income level was 86.36% and the highest among of all levels. About alcohol consumption, the most of drinkers had difficulties to be able to drink the high price of alcohol bottles. The low price of alcohol bottles was not good in health. The excise

tax policy intended to control the alcohol consumption and did not intend to get the income.

When the number of members in a family was studied, 19.44 % of families were members between 3 and 5 and the smallest percentages of respondents were 2% and big families. The numbers of big families were very little. The safety of working area and high income was necessary to develop and the disturbance of fighting after alcohol drinking must be carefully prohibited.

4.3.4 Knowledge of Respondents on Alcohol Consumption

The public education and the knowledge are important points in managerial processes of excise tax in studying the alcohol consumption. The knowledge of Alcohol consumption by respondents was studied into two parts. The respondents should know and be nice to know the measurement of knowledge on alcohol liquid, excise laws and department. If the knowledge of respondents was low, the relevant persons of the relating departments must try to uplift.

Table (4.4) Knowledge of Respondents on Alcohol Consumption under the Law and the Related Departments

No	Measure of Knowledge	5	4	3	2	1	Mean Score
1	Understanding Excise Act and Excise Tax Law	85 (33.73%)	58 (23.02%)	42 (16.67%)	36 (14.29%)	31 (12.30%)	2.51
2	Seeing the related Departments with the excise tax law	70 (27.78%)	55 (21.83%)	41 (16.27%)	38 (15.08%)	48 (19.05%)	2.24
3	Hearing the criminal cases on alcohol consumption	21 (8.33%)	58 (23.02%)	85 33.73%	65 25.79%	23 9.13%	1.96
4	Reviewing the Tari (Htan-ye), Ka-zaw and Khaung-ye (fermented Liquor)	0	23 (9.13%)	12 (4.76%)	78 (30.95%)	139 (55.16%)	0.68
5	Seeing the distilled and purified liquor	0	10 (3.97%)	23 (9.13%)	12 (4.76%)	207 (82.14%)	0.35
Total Mean Scores							7.74
Average Mean Scores							1.55

Source: Survey data, 2019

- (Key Note)
1. Don't know.
 2. A little know.
 3. Know.
 4. Know more than.
 5. Know completely.

Table (4.4) shows knowledge of respondents on alcohol consumption under the law and the related departments. The respondents who understood completely the excise act were 33.73% and the biggest among the respondents. The respondents who did not understand the excise act were 12.3% and the smallest among the respondents. The respondents who completely understands the excise act and excise tax law, was greater than not understanding group. The importance of Democracy is rule. The awareness on excise tax on alcohol beverages was made about excise act and law in Thanlyin. This condition can be seen as “good” for the Government and the excise act.

Similarly, the respondents of people who knew well the department are the most and 27.78%. The respondents of people who did not know the department are the smallest and 19.05%. Then, this meaning could be interpreted that there was friendship between the staff officers and the residents. If there was relationship between them, that was sure and the excise policy was easy to implement. The condition was understood that there was the strength in reducing the alcohol consumption.

The respondents of people who knew well the department were the smallest and 8.33%. The respondents of people who knew normally the department were the biggest and 33.37%. The respondents of people who knew a little the department were 23.02%. The most of respondent did not know and hear daftly, about the criminal case handled by police department. In the sector of hearing about taking action by police force on illegal alcohol consumption, most of the residents did not pay attention seriously. Therefore, GAD and the related departments were necessary to emphasize firstly the social actions because GAD took paly in the leading role of Township administration. There is motto that “prevention is better than curing.” In hearing the criminal case of hearing, there was gap between the respondents and the township police force.

The residents are nothing who knew very well about the fermented liquor (Htan-ye, Khaung-ye). The most of the respondents did not know what the fermented liquor was. This portion of respondents was the biggest and 55.16% and this amount was not suitable. The imitation of fermented liquor was dangerous for drinkers and the awareness made by the related departments were not sufficient. The number of unknown respondents was greater than the known respondents so much.

The respondents of people, who saw well the distilled and purified liquor, were nothing and the distilled and purified liquor (Foreign Liquor such as Grand Royal, Chivas Regal, and Black Label). The most of the respondents were 82.14% who did not see the distilled and purified liquor. These liquor were very safe and not harmful the health and had to pay the larger amount of money to drink. The number of respondents, who drank the foreign liquor, was very much. If the excise tax was suitable, the price of alcohol bottle can be afforded by the most of the respondents to be able to drink in being low income and then, the good condition was formed.

Mean Scores were calculated for all items for exposure to knowledge of respondents on alcohol consumption under the law and the related departments. The lowest mean score was (0.35) about the knowledge of seeing the distilled and purified alcohol liquor. This lowest mean score was meaningful that there were a lot of respondents who did not drink the high price of alcohol liquor and alternatively, most of the respondents were low in salary. The mean score of knowledge about the fermented liquor was 0.68 and the respondents did not understand the liquor. This might be happened because of low knowledge sharing.

The highest mean score was (2.51) about the knowledge of excise act and excise tax law that could be interpreted as the respondents had better knowledge on the alcohol consumption of excise tax act and law. The mean score of knowledge was 2.24 that was concerning about seeing the related departments such the township police force, the township public health department, township development department and GAD. The friendship between the respondents and the related departments was good. The mean score of knowledge about criminal cases about illegal alcohol was medium and it was 1.96. The respondents' knowledge was necessary to reform about criminal case of alcohol drinking.

Table (4.5) Knowledge on Alcohol Consumption about Harmful Things by Respondents

No	Measure of Knowledge	5	4	3	2	1	Mean Score
1	Alcohol Consumption can be addictive	12 (4.76%)	35 (13.89%)	40 (15.87%)	52 (20.63%)	113 (44.84%)	1.13
2	Alcohol Consumption can be harmful to brain development	32 (12.70%)	45 (17.86%)	80 (31.75%)	70 (27.78%)	25 (9.92%)	1.96
3	Alcohol Consumption can be harmful to health when regular or heavy drinking	21 (8.33%)	55 (21.83%)	64 (25.40%)	85 (33.73%)	27 (10.71%)	1.83
4	Alcohol Consumption can harmful and suffering the family	36 (14.29%)	40 (15.87%)	52 (20.63%)	68 (26.98%)	56 (22.22%)	1.73
5	Alcohol Consumption can harmful the life	28 (11.11%)	35 (13.89%)	41 (16.27%)	56 (22.22%)	92 (36.51%)	1.40
Total Mean Scores							8.05
Average Mean Scores							1.61

Source: Survey data, 2019

Table (4.5) shows knowledge on alcohol consumption about harmful things by respondents. The most of respondents were 44.84%, who knew perfectly, that “alcohol consumption” could be addictive. However, these percentages were not over 50% and not strong. The drinking alcohol liquor was really bad for all drinkers and their families. The respondents, who did not know about the alcohol addiction, were 4.76% and the smallest group among the respondents. There was weakness about the respondent’s knowledge.

The respondents, who knew the harmful alcohol consumption to brain development, were 33.73% and the biggest and not greater than 50%. The least group of respondents were 9.92% who knew very well. The respondents, who knew more

than normal condition, were 27.78%. This point “know” was opportunity for the governmental department how to control and reduce the habit of alcohol consumption.

The respondents (31.75%) knew that alcohol consumption could be harmful to health when regular or heavy drinking. The smallest group (8.33%) of respondents did not know. This was opportunity to change the mind-set of respondents.

The respondents (26.98%) knew that alcohol consumption could harmful and suffering the family. There were only 14.29% of respondents who do not know. It could be form a lot of problem because of always drinker of alcohol. In this condition, the knowledge sharing against alcohol consumption could be made more. The most of the respondents knew that alcohol consumption could harmful the life. This was opportunity for government.

Mean scores were calculated for all items for exposure to Knowledge about harmful things. The lowest mean score was (1.13) that was understood for the item “low knowledge on the addictive alcohol consumption” and they had not enough information about being addictive. The highest mean score was (1.96) that could be read and the most of respondents knew enough the negative effect of brain development.

4.3.5 Attitude of Respondents on Relating Department Concerned with Negative Effects of Alcohol Consumption

The attitude by respondents was very important in administrative mechanism. The people’s desires were developed by government. If the attitude of alcohol consumption by respondents was good, that can cause the effective management of excise tax. If not, the management processes were certain to reanalyse or reform on the public relation, public communication, the existing laws, procedures, the released directions, disciplines, taking actions and servicing. To become good attitude of respondents, it was dependent on the awareness made by the related departments including GAD, Social Communities, Non-Government Organizations and Civil Society.

Table (4.6) Attitude of Respondents on the Alcohol Consumption about Relating Department

No	Attitude	Not at All	Not Well	Neutral	Well	Very Well	Mean Score
1	The public relation (Good or Not)	13 (5.16%)	56 (22.22%)	83 (32.94%)	100 (39.68%)	0	1.28
2	Explanations by the staffs about the excise act (Clear or Not)	12 (4.76%)	33 (13.10%)	76 (30.16%)	121 (48.02%)	10 (3.97%)	2.33
3	The awareness about alcohol Consumption (Like or Dislike)	8 (3.17%)	47 (18.65%)	29 (11.51%)	52 (20.63%)	116 (46.03%)	2.88
4	Control and Take action on illegal alcohol liquor house Owners and drinkers (rule of law or not)	33 (13.10%)	38 (15.08%)	120 (47.62%)	54 (21.43%)	7 (2.78%)	1.86
5	Management on Alcohol Consumption (Should or not)	26 (10.32%)	51 (20.24%)	62 (24.60%)	102 (40.48%)	11 (4.37%)	2.08
Total Mean Scores							10.43
Average Mean Scores							2.09

Source: Survey data, 2019

Table (4.6) shows about attitude of respondents on the alcohol consumption about relating department. The most of respondents were 39.68% who assumed that “the public relation of related departments” was well. The most of respondents were zero who assumed that “the public relation of related departments” was very well. The respondents were 32.94% who stood neutrally. There are the departments in Thanlyin such GAD, Police Force, Public Health Department, Township Development Department and Township Internal Revenue Department. This was not good. The percentage of respondents, who liked the public relation by the related department, was not greater than half of the total and this situation was lower than the normal.

The most of respondents were 48.02% who believed that “explanations by the staffs about the excise act of related departments” was very clear. The smallest of

respondents were 3.97% who believed very well and the respondents were 4.76% who did not believe. In the democracy age, the most of departments changed the mind-set and paid good servants. In this event, the related departments made good explanation to the respondents “what it is and how it is”. That was apparent that awareness can be given by the departments.

The smallest numbers of respondents were 3.17% who said that the awareness about alcohol consumption given by department was good not at all and this amount of respondents was not apparent in negative views. The most of the respondents were 46.03% who said that the awareness about alcohol consumption given by department was good. The respondents were 20.63% who said “good awareness made by the related departments”. In this event, the most of the respondents liked the awareness about alcohol consumption about the related departments.

The most of respondents were 47.62% who stood neutrally on the control and take action on illegal alcohol liquor house owners and drinkers. The respondents were 13.14% who disliked on the control and take action on illegal alcohol liquor house owners and drinkers. The smallest group of respondents was 2.78% who liked very well. The control and take action on illegal alcohol liquor house owners and drinkers, were not good because the most of the respondents dislike the department about that. The most of the respondents assume that some of the cases were not under the rule of law. The many respondents liked well on Management on alcohol consumption and the smallest group disliked the department.

Mean scores of attitude of respondents on the alcohol consumption about relating department were calculated for all items for exposure. The lowest mean score was (1.28) that the departmental relationship on the respondents was not enough good. The highest mean score was (2.88) that could be said and the awareness of the related departments on the respondents was very good and the most of the respondents liked so much. The mean score of attitude of respondents on the alcohol consumption was 2.33 and it concerned about explanations by the staffs about the excise act. The situation was directed that staffs of the related departments was good communications and very patients the respondents' complains.

Table (4.7) Attitude of Promotion and Advertising on the Alcohol Consumption by Respondents

No	Attitude	Not at All	Not Well	Neutral	Well	Very Well	Mean Score
1	Promotion of Alcohol Liquor House (Good or Not)	100 (39.68%)	56 (22.22%)	83 (32.94%)	13 (5.16%)	0	1.04
2	The departmental activity on reducing of the habit of alcohol consumption (Satisfy or Not)	26 (10.32%)	51 (20.24%)	102 (40.48%)	62 (24.60%)	11 (4.37%)	1.92
3	Making high Tax on alcohol consumption (good or Not)	116 (46.03%)	52 (20.63%)	47 (18.65%)	8 (3.17%)	29 (11.51%)	1.13
4	Tightening Time with discipline alcohol advertising (Suitable or Not)	33 (13.10%)	38 (15.08%)	54 (21.43%)	120 (47.62%)	7 (2.78%)	2.12
5	Restricting the places with discipline alcohol advertising (Suitable or Not)	120 (47.62%)	76 (30.16%)	33 (13.10%)	13 (5.16%)	10 (3.97%)	0.88
Total Mean Scores							7.09
Average Mean Scores							1.42

Source: Survey data, 2019

Table (4.7) shows attitude of promotion and advertising on the alcohol consumption by respondents. The departmental activity on reducing of the habit of alcohol consumption may not seem good. The most of the respondents stood neutrally to answer about that. This was weakness to reform the activities to be progressive.

The most of respondents disliked about making high Tax on alcohol consumption and said that was not good. The most of respondents liked about tightening time with discipline alcohol advertising. The most of respondents liked normally about restricting the places with discipline alcohol advertising while some alcohol advertisings were not suitable in Thanlyin.

Mean Scores were calculated for all items on the alcohol consumption of promotion and advertising. The lowest mean score was (0.88) that restricting the

places with discipline alcohol advertising was not enough good. The highest mean score was (2.12) that tightening time with discipline alcohol advertising was very good.

4.3.6 Practice on the Activities of Reducing Alcohol Consumption by Respondents

The practice of respondents on alcohol consumption has been studied. To construct the modern and developed township, the good practice is needed really.

Table (4.8) Practice on the Activities of Reducing Alcohol Consumption by Respondents

No	Practice	Never	Rarely	Sometimes	Often	Always	Mean Score
1	Informing the illegal alcohol selling	14 (5.56%)	73 (28.97%)	91 (36.11%)	74 (29.37%)	0	1.89
2	Participating in workshop against alcohol liquor	60 (23.81%)	40 (15.87%)	82 (32.54%)	68 (26.98%)	2 (0.79%)	1.65
3	Studying the health sector about alcohol drinking?	52 (20.63%)	76 (30.16%)	78 (30.95%)	36 (14.29%)	10 (3.97%)	1.51
4	Studying the laws about alcohol drinking?	70 (27.78%)	11 (4.37%)	124 (49.21%)	42 (16.67%)	5 (1.98%)	1.61
5	Discussing the related staffs about excise tax	35 (13.89%)	31 (12.30%)	80 (31.75%)	70 (27.78%)	36 (14.29%)	2.16
Total Mean Scores							8.82
Average Mean Scores							1.76

Source: Survey data, 2019

Table (4.8) shows the practice on the activities of reducing alcohol consumption by respondents. The most of the respondents was 36.11% who had to sometimes inform the illegal alcohol liquor selling. The respondents were no one who had to always inform. The respondents' practice was lower than the normal about informing the illegal selling to the related department. The bad condition can see that 5.56% of residents did not inform about the illegal alcohol consumption to the relevant departments. The respondents' assistant was very important for the government to make awareness of excise tax on alcohol beverages. In the reducing alcohol consumption and uplifting the public awareness, the respondents' activities must be good. In this condition, there is weakness.

The smallest of the respondents was 0.79% who had to ever participation in workshop against the alcohol liquor consumption and knowledge sharing. The largest of the respondents was 32.54% who had to sometimes participation in workshop and that was really not enough. It was meaningful that the respondents' participation was necessary to be more.

In studying the health sector about alcohol drinking, the smallest of the respondents was 3.97% who had to ever studying the knowledge of health about alcohol consumption. And there was the abnormal circumstance but not good for government. The public participation or inclusiveness is very important in creating the regional development. The corresponding officers should put emphasis on making the good relations together with respondents. The most of the residents who, had to make sometimes participation, was 30.95%.

The most of the residents, who had to sometimes participate in studying the laws about alcohol drinking, was 49.21%. The smallest of the residents, who had to always participate in studying the laws about alcohol drinking, was 1.98%. The encouragement on residents is really needed studying the excise act and laws to get the coordination and cooperation to the relevant departments.

The most of the residents, who had to make sometimes discussion the related staffs about excise tax, was 31.75%. The smallest of the residents, who had to make never discussion the related staffs about excise tax, was 13.89%. This situation was very good.

Mean Scores were calculated for all items of practice on activities of reducing alcohol consumption by respondents. The lowest mean score was (1.51) that studying

the health sector about alcohol drinking was not enough good. The awareness was made more by the related departments to get the public participation. The highest mean score was (2.16) that discussing the related staffs about excise tax was very good and the situation was needed to sustain.

Table (4.9) Practice on the Alcohol Consumption by Respondents

No	Practice	Never	Rarely	Sometimes	Often	Always	Mean Score
1	Eating food after alcohol drinking	11 (4.37%)	25 (9.92%)	46 (18.25%)	38 (15.08%)	132 (52.38%)	3.01
2	Caring the health on alcohol drinking	60 (23.81%)	30 (11.90%)	84 (33.33%)	44 (17.46%)	34 (13.49%)	1.85
3	Making Self-control on alcohol drinking	22 (8.73%)	44 (17.46%)	61 (24.21%)	15 (5.95%)	110 (43.65%)	2.58
4	Being Careful in alcohol drinking on the environmental Society	20 (7.94%)	28 (11.11%)	49 (19.44%)	60 (23.81%)	95 (37.70%)	2.72
5	Have to drink alcohol after choosing the good types of alcohol	84 (33.33%)	20 (7.94%)	78 (30.95%)	49 (19.44%)	21 (8.33%)	1.62
Total Mean Scores							11.78
Average Mean Scores							2.36

Source: Survey data, 2019

Table (4.9) shows the practices on the alcohol consumption by respondents. The smallest of respondents, who had to never eat the food after drinking alcohol drinking, was 4.37%. The most of the respondents, who had to always eat, was 52.38%. This could be interpreted that it was very good.

The least group of respondents did not care the health on alcohol drinking. There were 23.81% that had to never care the health. The most of the respondents, who were sometimes be careful the health in drinking, was 33.33%. In this event, there was weakness to reform.

The smallest group of respondents, who had to make often self-control on alcohol drinking, was 5.95%. The most of the respondents, who had to make self-control, was 43.65%.

The smallest group, who had to never care the environment on drinking, was 7.94%. The most of respondents, who were very careful, was 37.70%. This was good condition about public alcohol consumption and could help the rule of law.

There were 8.33%, smallest of respondents who drank always after choosing the good type of alcohol. The awareness was needed to make more and more to give knowledge about the health. The most of respondents, who did not have to drink alcohol after choosing the good types of alcohol liquor, was 33.33%. the respondents had to drink any types of alcohol liquor and this circumstances was very bad.

Mean scores were calculated for all items on practice on the alcohol consumption by respondents. The lowest mean score was (1.62) that concerned the practice about drinking alcohol after choosing the good types of alcohol. That can be interpreted that the awareness was needed to share the respondents very much. The highest mean score was (3.01) that there was strength and the most of respondents understood to eat before drinking.

4.3.7 Behaviour on Alcohol Consumption by Respondents

Everyone should control the behaviour about alcohol consumption. Everyone has right to be happy while has the responsibility not to impact the negative effect on other. Moral behaviours are what one believes to be the right things to do. Physical behaviour is actions performed by an individual throughout the day. Positive behaviours cause the peace and development in the community. The study on behaviour of respondents can help in promoting the activity. The quantification of physical behaviour is important to understand the relationship between patterns of free living physical activities and health.

Table (4.10) Behaviour on Alcohol Consumption in Environment by Respondents

No	Variable	Characteristics	No of Respondents	Percentage
1	Drinking Place	Social Occasions	132	52.38
		Liquor House	78	30.95
		One more places	42	16.67
		Total	252	100.00
2	Drinking Time	Before going to work	12	4.76
		After finishing the work	184	73.02
		In working	0	0.00
		Any times	56	22.22
		Total	252	100.00
3	Drinking Limit	About 0.25 liters	126	50.00
		About 0.50 liters	75	29.76
		About 0.75 liters	32	12.70
		About 1.00 liters	19	7.54
		Total	252	100.00
4	Drinking Hour	about half hours	98	38.89
		about 1 hours	75	29.76
		about 2 hours	64	25.40
		about 3 hours	15	5.95
		Total	252	100.00
5	Drinking Style	only one	99	39.29
		together with friends	153	60.71
		Total	252	100.00

Source: Survey data, 2019

Table (4.10) shows behaviour of alcoholic consumption in environment by respondents. The smallest percentage was 16.67 and that number of respondents had to drink in one more places. The most percentages of respondents would like to drink in social occasions. The most of respondents had to drink after working. There is zero percentage of respondent, it can be said that there was no drinker in working time.

The most of respondents had to drinks about 0.25% and the smallest percentage had to drink about one litre. This was very good conditions. In studying continuously on the drinking time, limit of alcohol and drinking style, the behaviour of respondents are not bad. The largest group, 38.89% of respondents said that the drinking time took about half hour and the smallest group, 5.95% of respondents took about 3 hours. The most of alcohol drinkers had to drink with the friends after working. If the alcohol license was permitted in the area near the factories or workshop, the disturbance can be found on the workers in rush hours.

Table (4.11) Behaviour on Consumption of Various Alcohols by Respondents

No	Variable	Characteristics	No of Respondents	Percentage
1	Kinds of Alcohol	Beer/ Foreign Liquor	81	32.14
		Country Spirit	67	26.59
		Tari (Palm Juice)	25	9.92
		One or more	79	31.35
		Total	252	100.00
2	Brands of Alcohol	Foreign Brand	54	21.43
		Local High Brand	47	18.65
		Local Low Brand	41	16.27
		Any one	110	43.65
		Total	252	100.00
3	Price of Alcohol	Low Price	115	45.63
		Medium Price	81	32.14
		High Price	56	22.22
		Total	252	100.00
4	Kinds of Alcohol Shop	Small (Liquor House)	45	17.86
		Medium (Restaurant)	121	48.02
		Big Restaurant	52	20.63
		High Club and Hotel	34	13.49
		Total	252	100.00

Source: Survey data, 2019

Table - 4.11 shows behaviour by respondents on alcohol consumption of various alcohols. The most of respondents, 32.14%, said the beer and foreign alcohol would like to be drunk. The smallest numbers of respondents, 9.92%, had to drink only tari called palm juice.

The percentages of the respondents, who had to drink the country spirits, were 26.59 and the percentages of the respondents, who had to drink the foreign liquor and beer, were 32.14. There was a little difference between the foreign and country spirits drinkers. This condition was needed to change because the country spirit were not distilled to remove the intoxicating the mixture of elements and very harmful the health. This was challenges for the related department about alcohol consumption.

The smallest group of respondents had to drink local products of low brand of alcohol. Some low brand had not guarantee for health and dangerous. The largest group had to drink any one. The condition was threat to reduce the alcohol consumption.

The most of respondents had to drink the alcohol of low price. Mostly, the alcohol of low price had to danger to people and causes the disease. Especially, liver cancer, abdomen pain and alcohol addiction can cause because of those kinds of alcohol. In Thanlyin, the smallest group of respondents had to drink the alcohol of high price. The most of respondents had to drink in the restaurants of medium facilitations while the smallest of respondents had to drink in the high class restaurant or hotel.

4.3.8 Awareness on Alcohol Consumption by Respondents

The awareness of alcohol consumption is ever needed to be built by Government to get the high capacity of respondents. In democracy, the public participation and inclusiveness are very important. The implementation for public interests is under the limitation of budget constraint. The governing process can be good if the public participation is gotten. To get good excise tax management, the township administrator watches actually the awareness of alcohol consumption by respondents.

Table (4.12) Awareness on Alcohol Consumption by Respondents

No	Variable	Number of (Yes) Respondents	Percentage
1	Making knowledge sharing	125	49.60
2	Reading of excise tax law and act	143	56.75
3	Reading of health magazines and books about the alcohol consumption	156	61.90
4	Organizing against alcohol consumption	138	54.76
5	Sharing the Knowledge on alcohol consumption about “Must Know, Should Know and Nice to Know”	178	70.63

Source: Survey data, 2019

Table (4.12) shows awareness of alcohol consumption by respondents. The respondents (55%) never making knowledge sharing like workshop and panel discussion about the excise tax laws against alcohol liquor consumption. There was no respondent that always attended to those occasions. The respondents (50%) did not read the excise law and no person had to always read.

The interesting on reading the excise tax and laws, and health magazines and books, are medium position because the percentages of variables are reasonable data. In making the excise tax management in democracy era, all people understand the concerning laws, the role of judges can be wide and then, the quarrelling, fighting and arguing can stop automatically in the ward or village.

There were (50.25%) respondents who did not interest the reading of health concerning alcohol diseases and no persons always read. Others had to read the magazines and books about alcohol consumption.

There were weakness in reducing the alcohol consumption and (55%) respondents did not make organizing and motivation the environmental community against alcohol consumption. Some of them had to make for the progression of environment.

The weakness can see about informing to the police force and the relevant departments against the alcohol liquor house without alcohol license and most of respondents did not wish to do. That condition was being challenges for the government in reducing the habit of alcohol consumption.

Table (4.13) Awareness of the Related Department on Alcohol Consumption of Respondents

No	Variable	No of Respondents (Yes)	Percentage
1	Making alarm the intoxicating poisons by the relating department	152	(60.32%)
2	Informing the illegal importing the alcohol that should not be drunk.	186	(73.81%)
3	Delivery Informing through the heads of ward or village tract about the update news of dangerous alcohol	135	(53.57%)
4	Delivery the pamphlets to know the must know and should know	197	(78.17%)
5	Good Complain Centre about alcohol Consumption	154	(61.11%)

Source: Survey data, 2019

Table (4.13) shows awareness of the related department on alcohol consumption of respondents. The most of respondents (60.32%) said that the relating department had to make alarm the intoxicating poisons.

The most of respondents (73.81%) said that there were the alcohols that should not be drunk and informing the illegal importing was reported to the related department. In these events, there were strengths.

The most of respondents (53.57%) said that delivery informing through the heads of ward or village-tracts had been made about the update news of dangerous alcohol. In this event, there was weakness because there was a little difference from the group, which said “No”.

The most of respondents (78.17%) said that delivery the pamphlets had to been made to know ‘must know and should know’. The most of respondents (61.11%) said that complain centre about alcohol consumption was good. In these events, there had good condition.

CHAPTER V

CONCLUSION

5.1 Findings

In Thanlyin, the men were mostly alcohol drinkers, customarily leading in their family-role and the adult men were specifically playing in the economic sector but the women participation in family economy were one per four of adult men in Thanlyin today. Most of residents had the good education and job opportunity but there was still a little number of always-alcohol drinkers.

The ratio of male and female was too small and 25 percentages of residents were single and divorced. Getting good opportunity of education and job, the family happiness is neglected in the modern age and some are happy with the friends. The most of respondents have family-members under three. For condition of occupations distribution, 4.29% of adults were unemployment, some of respondents are finding for jobs and some were attending the University. The most of adults were working as the basic workers. In Thanlyin, there were a lot of factories, workshops and home-industries. The medium and high income level was about 14% of respondents. The measurement of lowest income level was highest among of all levels. About alcohol consumption, the most of drinkers could have difficulties to be able to drink the high price of alcohol bottles. To be safe the public interest, the safety of working area and high income was necessary to develop and the disturbance of fighting after alcohol drinking might be carefully prohibited.

The excise act and rule cannot read easily for the residents of Myanmar. This was challenges and those laws were needed into both English and Myanmar because the foreign investment was broadening quickly. The most of people knew well the related department and the condition could be understood that there was the strength in reducing the alcohol consumption. In the sector of hearing about taking action by police force on illegal alcohol consumption, most of the residents do not pay attention seriously. This was can be interpreted as threat. For all items for exposure to Knowledge, the lowest mean score was (0.35) that was seen “low knowledge on the alcohol consumption about the related departments”.

The most of respondents (44.84%) knew perfectly on Alcohol Consumption about harmful things that “Alcohol Consumption” could be addictive. The respondents (33.73%) knew that Alcohol Consumption could be harmful to brain development. The respondents (31.75%) knew that Alcohol Consumption could be harmful to health when regular or heavy drinking. This was opportunity to change the mind-set of respondents. The respondents (26.98%) knew that Alcohol Consumption could harmful and suffering the family. There were only 14.29% of respondents who do not know. It could be form a lot of problem because of always drinker of alcohol. In calculated for all items for exposure to Knowledge about harmful things, lowest mean score was (1.13) and “low knowledge on the addictive alcohol consumption” and they had not enough information about being addictive. The highest mean score was (1.96) and the most of respondents knew enough the negative effect of brain development.

The most of respondents (39.68%) assume that “the public relation of related departments” is well. The most of respondents (48.02%) believe that “Explanations by the staffs about the excise act of related departments” is very clear. The most of the respondents said that the awareness about alcohol Consumption given by department was good. This is suitable condition for the related departments. The most of the respondents dislike Control and Take action on illegal alcohol liquor house Owners and drinkers. The most of the respondents assumed that some of the cases were not under the rule of law. The many respondents liked well on Management on Alcohol Consumption. This condition was very good. The lowest mean score was (1.28) on the public relation of the related department and the departmental relationship was not enough good. The highest mean score was (2.88) and the awareness of the related departments was very good.

The most of the respondents could not inform the illegal alcohol selling to the related department. In the reducing alcohol consumption and uplifting the public awareness, the respondents’ activities must be good. In this condition, there was weakness. The public participation or inclusiveness is very important in creating the regional development. The corresponding officers should put emphasis on making the good relations together with respondents. The most of the residents had to participate in both Studying the laws about alcohol drinking and Discussing the related staffs about excise tax. The encouragement on residents was really needed studying the excise act and laws to get the coordination and cooperation to the relevant

departments. The lowest mean score was (1.51) that respondents 'studying was not enough good about the health sector of alcohol drinking.

After alcohol drinking, the most of the respondents ate always. This was good condition. The most of the respondents were sometimes be careful the health in drinking. In this event, there was weakness to reform. The most of the respondents, (43.65%), had to make self-control. The most of respondents, (37.70%), were very careful the environment on drinking. This was good condition about public alcohol consumption and could help the rule of law. The most of respondents did not have to drink alcohol after choosing the good types of alcohol and this meant that any alcohol had to consume. The lowest mean score was (1.62) and the awareness was needed to share the respondents very much. The highest mean score was (3.01) that there was strength and the most of respondents understood to eat before drinking.

About behaviour of alcoholic consumption by respondents, the most percentages of respondents would like to drink in social occasions after working and there was no drinker in working time. The most of respondents had to drinks about 0.25% and the smallest percentage had to drink about one litre. This was very good conditions and the behaviour of respondents are not bad. The largest group, 38.89% of respondents took drinking time about half hour. The most of alcohol drinkers had to drink with the friends after working. If the alcohol license was permitted in the area near the factories or workshop, the disturbance can be found on the workers in rush hours. The most of respondents, 32.14%, said the beer and foreign alcohol would like to be drunk about behaviour on alcohol consumption. The other numbers of respondents had to drink tari and country spirits drinkers. This condition was needed to change because the country spirit were not distilled and harmful the health. This was challenges for the related department about alcohol consumption. The most of respondents had to drink the alcohol of low price. The largest group had to drink any alcohol liquor and the condition was threat to reduce the alcohol consumption.

The respondents who never made knowledge sharing were (55%) and these respondents did not made workshop and panel discussion about the excise tax laws against alcohol liquor consumption. There were (50.25%) respondents who did not interest the reading of health concerning alcohol diseases and no persons always read. There were weakness in reducing the alcohol consumption and (55%) respondents did not make organizing and motivation the environmental community against alcohol consumption. The weakness could see about informing to the police force and the

relevant departments against the alcohol liquor house without alcohol license and most of respondents did not wish to do. That condition was being challenges for the government in reducing the habit of alcohol consumption. The most of respondents liked on the relating department in making alarm the intoxicating poisons, on delivering the pamphlets to know ‘must know and should know’, complain centre about alcohol consumption and informing the illegal importing. In these events, there were strengths. In these events, there had good condition.

5.2 Recommendations

Most of the residents had blocks to follow the rule of laws and comprehend in reading Myanmar Excise Act because they have language barrier in English Book and this act should be acted both English and Myanmar Language to understand for all local residents and foreign investors. The government should be able to assist to local residents with Myanmar Language Laws and to foreign investors with the international language, English.

The government should intensify limitation of alcohol liquor promotion program and advertise to reduce because the alcohol consumption could be formed by the media. The discipline on the alcohol consumption had better amended not to disturb the female workers because the women were participating in the family economic sector. Alcohol liquor selling ought be permitted and prohibited near and around the university because there were alcohol-drinkers between 18 years and 30 year and most female are studying in the university level.

The application of license was essential not to let in near and around the working area and need to let in the luxury area for taking public rest in the leisure time. The township departments required to appoint the liaison officer to be better public relation in giving the awareness. The quantities of CS-2A licenses were needed to reduce in order to get the public satisfaction. If not, the drinkers were necessary to take time very much to drink alcohol in the leisure time. The amount of alcohol licenses was needed limit to permit and the disciplines were seriously necessary to make tighter. The Township GAD was necessary to make more to reduce the constraint.

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APPENDIX

Appendix - A

license fees for alcohol consumption in Yangon Region

License No	Subjects		Price (MMKs)
D1	License for own and manufacturing the distillery factory <i>Volume of Production for one day → Gallon</i>		
	50-500	-Small Factory	5,000,000
	500-1000	- Medium Factory	10,000,000
	Above 1000	- Big Factory	15,000,000
D2	License for own only and not for manufacturing		1,000,000
W1	License for wine production		100,000
FL4	License for Blending, Flavouring, Colouring and Mixing the Foreign Spirit		1,000,000
FL5	License for bottling the Foreign Spirit		1,000,000
FL6	License for whole sale for Foreign Spirit produced in local		25,000,000
B1	License for Beer Brewery that is owned to produce the beer, Production Gallons per day		
	50-500	-Small Factory	5,000,000
	500-1000	- Medium Factory	10,000,000
	Above 1000	- Big Factory	15,000,000
B2	License for Beer Brewery that is for owning only but have not right to produce the beer,		1,000,000
FL8	License for whole sale the local beer		10,000,000
FL9	License for retail beer in restaurant that have right to take away		1,200,000
FL11	License for whole sale the Foreign Alcoholic Liquor		3,000,000

(Continued Appendix-A)

License No	Subjects	Price (MMKs)
FL12	License for whole sale the Foreign Alcoholic Liquor in convenient store but have not right to sit for consumption	1,500,000
FL15	License for retail sale the Foreign Alcoholic Liquor in the hotel by the hotel manager	3000,000
FL16	License for retail sale the Foreign Alcoholic Liquor in the Club by the Club manager	1,000,000
FL17	License for retail sale the Foreign Alcoholic Liquor in the hotel and rest rooms by the hotel manager	2,400,000
FL21	License for retail sale the Foreign Alcoholic Liquor in the ship	1,000,000
Y1	License for selling and production of yeast	500,000
Y2	License for selling of yeast only	500,000
D1A	License for Blending, Flavouring, Colouring, Mixing and Selling the Foreign Spirit and the owning the Brewery Factory	5,000,000
CS2A	License for retail sale the Country Sprit in rest rooms	200,000
CFL2A	License for retail sale toddy or plum juice, the fermented liquor and the unfermented liquor in rest rooms	100,000

Appendix -B

The Number of Population above 18years in Thanlyin Township

No	Ward/ Village Tract	Population above 18 years		
		Female	Male	Total
1	Ahmu-Htan	2917	2823	5740
2	Aung-Mingalar	1092	1202	2294
3	Aung-Chan-Tha	3672	3782	7454
4	Ba-Go-Su	1999	2521	4520
5	Dayaka	2283	2022	4305
6	Htan-Pin-Kone	1838	2168	4006
7	Myanmar-Yay-Nan	1123	1319	2442
8	Myo-Haung (East)	4688	5048	9736
9	Myo-Haung (Middle)	1721	1924	3645
10	Myo-Haung (West)	1519	1752	3271
11	Myo-Ma (North)	585	689	1274
12	Myo-Ma (South)	2275	2932	5207
13	Myo-Thit (East)	608	962	1570
14	Myo-Thit (Middle)	373	467	840
15	Myo-Thit (West)	201	225	426
16	Oak-Pho-Su	2021	1911	3932
17	Thouk-Taw-Twin	1911	2129	4040
18	Alwan-Swot	3078	3317	6395
19	Ba-Gan-Taung	1212	1292	2504
20	Ba-Yat	678	745	1423
21	Bo-Gyoke	7261	6816	14077
22	Bot-Thapay-Kan	2183	2327	4510
23	Chaug-Sauk	650	730	1380
24	Day-Zat	1151	1177	2328
25	Ka-Dat-Phya	731	785	1516
26	Ka-Lel-Wel	1466	1845	3311
27	Ka-Yin-Seik	1952	2076	4028
28	Kyaung-Kone-Seik-Gyi	960	756	1716
29	La-Ha-Yat	983	1017	2000
30	Lat-Yat-Sam	7832	7448	15280
31	Min-Ga-Lon	1055	2228	3283
32	Nga-Pa	1393	1153	2546
33	Nga-Pyay-Ma	917	959	1876
34	Nyanug-Lay-Pin	1040	1063	2103
35	Nyanug-Thone-Pin	4130	3660	7790
36	PhaKu(East)	2046	2040	4086
37	PhaKu(West)	1035	1156	2191
38	Phaya-Kone	12264	10181	22445
39	Say-Lone-Gyi	631	652	1283
40	Sit-Pin-Kwin	1325	1580	2905
41	Tha-Htay-Kwin	1453	1496	2949
42	Tha-Nat-Pin	343	365	708
43	Tha-Pyay-Kone	1238	1361	2599
44	Win-Kha-Ne	563	665	1228
45	Yone-Thapay-Kan	1527	1609	3136
	Total	91923	94375	186298

Source: Thanlyin Township General Administration Department in 2019

Appendix - C

Basic Education Schools and University in Thanlyin Township

No	Ward/ Village Tract	Basic Education School			University	Total
		High	Middle	Primary		
1	Ahmu-Htan		1	1		2
2	Alwan-Swot			4		4
3	Aung-Chan-Tha		1			1
4	Aung-Mingalar			1		1
5	Ba-Gan-Taung			1		1
6	Ba-Go-Su	1				1
8	Bo-Gyoke		1	2		3
9	Bot-Thapay-Kan		1	1		2
10	Chaug-Sauk	1				1
11	Dayaka			1		1
12	Day-Zat			1		1
13	Htan-Pin-Kone	1				1
14	Ka-Dat-Phya			1		1
15	Ka-Lel-Wel		1			1
16	Ka-Yin-Seik		1			1
17	Kyaung-Kone-Seik-Gyi		1			1
18	La-Ha-Yat	1	1			2
19	Lat-Yat-Sam			3	1	4
20	Min-Ga-Lon			2		2
21	Myanmar-Yay-Nan			1		1
22	Myo-Haung (East)		1	1		2
23	Myo-Haung (Middle)	1		1		2
24	Myo-Haung (West)			1		1
25	Myo-Ma (North)			1		1
26	Myo-Ma (South)			1		1
27	Myo-Thit (East)	1				1
28	Myo-Thit (Middle)					0
29	Myo-Thit (West)					0
30	Nga-Pa			1		1
31	Nga-Pyay-Ma			1		1
32	Nyanug-Lay-Pin			1		1
33	Nyanug-Thone-Pin				1	1
34	Oak-Pho-Su	1				1
35	PhaKu(East)	1				1
36	PhaKu(West)			1		1
37	Phaya-Kone	1	1		2	4
38	Say-Lone-Gyi			1		1
39	Sit-Pin-Kwin		1			1
40	Tha-Htay-Kwin			1		1
41	Tha-Nat-Pin			1		1
42	Tha-Pyay-Kone	1				1
43	Thouk-Taw-Twin			1		1
44	Win-Kha-Ne			1		1
45	Yone-Thapay-Kan	1				1
	Total	11	11	34	4	60

Source: Thanlyin Township GAD in 2019

YANGON UNIVERSITY OF ECONOMICS

Executive Master of Public Administration

Survey Questionnaires



The data collected from survey questionnaires, will be saved secretly and it will be used only for Master Thesis of EMPA. To be completed the thesis, please coordinate and cooperate to reply me.

Tin Htoo

Roll No. 66

EMPA-16th Batch

Yangon

June, 2019

(Continued Appendix D)

Part – I Demographic Characteristics of Respondents of Alcohol Consumption

No	Variable	Characteristics	Tick (✓).
1	Age	Between 18 and 30 years	
		Between 31 and 45 years	
		Between 46 and 60 years	
		61 years and Above	
2	Gender	Male	
		Female	
3	Education Level	Basis Education Primary School.	
		Basis Education Middle School.	
		Basis Education High School	
		Degree holder	
		Master and Ph.D. Degree holder	
4	Marital Status	Single	
		Divorced	
		Married	
5	Occupation	Unemployment	
		Employment	
6	Salary per Month (MMKs)	Low (Income, $X < 150,000$)	
		Medium ($150,000 \leq X < 300,000$)	
		High ($300,000 \leq X$)	
7	Number of Family-members	Under 3 members	
		Between 3 and 5 members	
		Above 6 members	
8	Alcohol Drink	Yes	
		No	

(Continued Appendix D)

Part –II Knowledge of Respondents on Alcohol Consumption under the Law and the Related Departments

No	Measure of Knowledge	5	4	3	2	1
1	Understanding Excise Act and Excise Tax Law					
2	Seeing the related Departments with the excise tax law					
3	Hearing the criminal cases on alcohol consumption					
4	Reviewing the Tari (Htan-ye), Ka-zaw and Khaung-ye (fermented Liquor)					
5	Seeing the distilled and purified liquor?					

- (Key Note)
- | | | | |
|----|------------------|----|-----------------|
| 1. | Don't know. | 2. | A little know. |
| 3. | Know. | 4. | Know more than. |
| 5. | Know completely. | | |

Part –III Knowledge on Alcohol Consumption about Harmful Things by Respondents

No	Measure of Knowledge	5	4	3	2	1
1	Alcohol Consumption can be addictive					
2	Alcohol Consumption can be harmful to brain development					
3	Alcohol Consumption can be harmful to health when regular or heavy drinking					
4	Alcohol Consumption can harmful and suffering the family					
5	Alcohol Consumption can harmful the life					

- (Key Note)
- | | | | |
|----|------------------|----|-----------------|
| 1. | Don't know. | 2. | A little know. |
| 3. | Know. | 4. | Know more than. |
| 5. | Know completely. | | |

(Continued Appendix D)

Part –IV Attitude of Respondents on the Alcohol Consumption about Relating Department

No	Attitude	Not at All	Not Well	Neutral	Well	Very Well
1	The public relation (Good or Not)					
2	Explanations by the staffs about the excise act (Clear or Not)					
3	The awareness about alcohol Consumption (Like or Dislike)					
4	Control and Take action on illegal alcohol liquor house Owners and drinkers (rule of law or not)					
5	Management on Alcohol Consumption (Should or not)					

Part –V Attitude of Promotion and Advertising on the Alcohol Consumption by Respondents

No	Attitude	Not at All	Not Well	Neutral	Well	Very Well
1	Promotion of Alcohol Liquor House(Good or Not)					
2	The departmental activity on reducing of the habit of alcohol consumption (Satisfy or Not)					
3	Making high Tax on alcohol consumption (good or Not)					
4	Tightening Time with discipline alcohol advertising (Suitable or Not)					
5	Restricting the places with discipline alcohol advertising (Suitable or Not)					

(Continued Appendix D)

Part –VI Practice on Alcohol Consumption about the Activities of Reducing Alcohol Consumption by Respondents

No	Practice	None	Rarely	Sometimes	Often	Always
1	Informing the illegal alcohol selling					
2	Participating in workshop against alcohol liquor					
3	Studying the health sector about alcohol drinking?					
4	Studying the laws about alcohol drinking?					
5	Discussing the related staffs about excise tax					

Part –VII Practice on the Alcohol Consumption by Respondents

No	Practice	None	Rarely	Sometimes	Often	Always
1	Eating food after alcohol drinking					
2	Caring the health on alcohol drinking					
3	Making Self-control on alcohol drinking					
4	Being Careful in alcohol drinking on the environmental Society					
5	Have to drink alcohol after choosing the good types of alcohol					

(Continued Appendix D)

Part –VIII Behaviour on Alcohol Consumption in Environment by Respondents

No	Behaviour	Tick (✓) your Answer.	
1	Drinking Place	Social Occasions	
		Liquor House	
		One more places	
		Others	
		Before going to work	
2	Drinking Time	After finishing the work	
		In working	
		Any times	
		Others	
		About 0.25 liters	
3	Drinking Limit	About 0.50 liters	
		About 0.75 liters	
		About 1.00 liters	
		other	
		about half hours	
4	Drinking Hour	about 1 hours	
		about 2 hours	
		about 3 hours	
		other	
		only one	
5	Drinking Style	together with friends	
		others	

(Continued Appendix D)

Part –IX Behaviour on Consumption of Various Alcohols by Respondents

No	Behaviour	Tick (✓) your Answer.	
1	Kinds of Alcohol	Beer/ Foreign Liquor	
		Country Spirit	
		Tari (Palm Juice)	
		One or more	
2	Brands of Alcohol	Foreign Brand	
		Local High Brand	
		Local Low Brand	
		Any one	
3	Price of Alcohol	Low Price	
		Medium Price	
		High Price	
4	Kinds of Alcohol Shop	Small (Liquor House)	
		Medium (Restaurant)	
		Big Restaurant	
		High Club and Hotel	

Part –X Awareness on Alcohol Consumption by Respondents

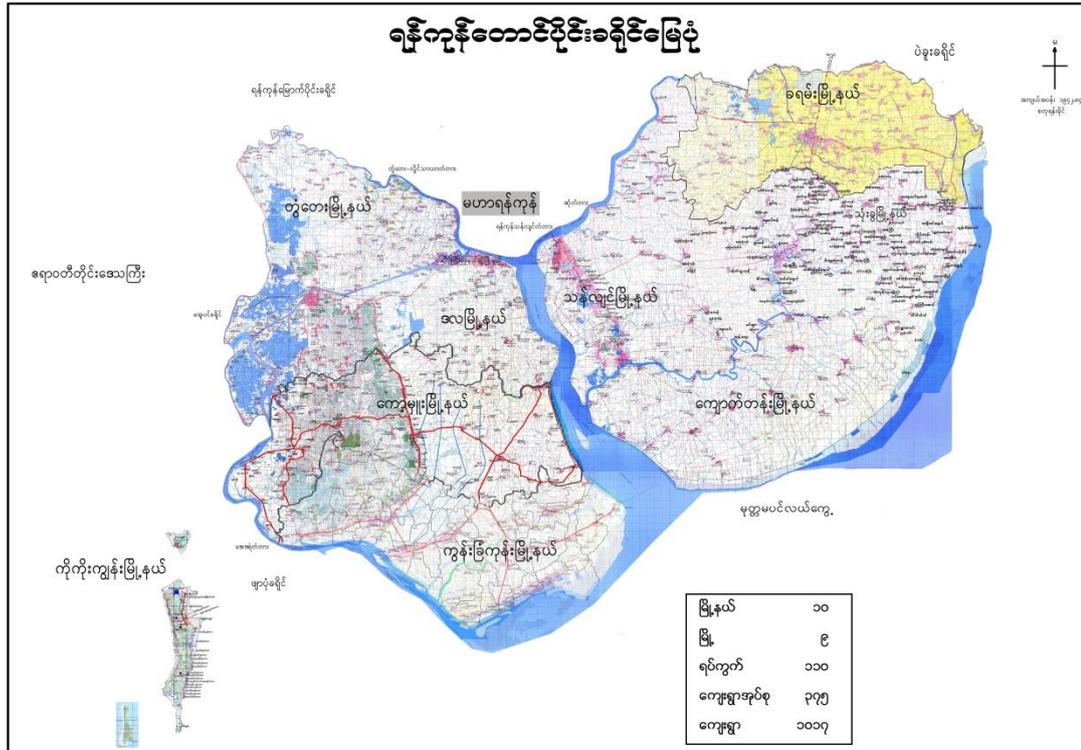
No	Variables	Never	Rarely	Sometimes	Often	Always
1	Attending to knowledge sharing					
2	Reading of excise tax law and act					
3	Reading of health magazines and books about the alcohol consumption					
4	Organizing against alcohol consumption					
5	Sharing the Knowledge on alcohol consumption about “Must Know, Should Know and Nice to Know”					

(Continued Appendix D)

Part –XI Awareness of the Related Department on Alcohol Consumption of Respondents

No	Variables	Not at all	Not well	Neutral	Well	Very Well
1	Making knowledge sharing					
2	Reading of excise tax law and act					
3	Reading of health magazines and books about the alcohol consumption					
4	Organizing against alcohol consumption					
5	Sharing the Knowledge on alcohol consumption about “Must Know, Should Know and Nice to Know”					

Map of Yangon South District



Source: Yangon District GAD, 2019 June

Map of Thanlyin Township

