

## ACT No. XIX OF 1888.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 21st  
December, 1888.)

An Act to amend the Burma Municipal Act,  
1884.

WHEREAS it is expedient to amend the Burma  
Municipal Act, 1884; It is hereby enacted as  
follows:—

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Addition to  
section 2,  
Act XVII,  
1884.

1. In section 2 of the Burma Municipal Act, 1884,  
between the definition of "municipality" and the  
definition of "inhabitant" the following shall be in-  
serted, namely:—

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"owner" includes the person who is receiving  
the rent of any building or land, whether on his own  
account or as agent or trustee, or who would so re-  
ceive the rent if the building or land were let to a  
tenant, but except in sections 74 and 75 does not in-  
clude the Government:—

Substitution  
of new sec-  
tions for sec-  
tions 58 and  
59, Act  
XVII, 1884.

2. For sections 58 and 59 of the said Act the  
following shall be substituted, namely:—

Joint and  
several liabi-  
lity of owners  
and occupiers  
for property,  
water, light-  
ing and sca-  
venging  
taxes.

"58. Every tax payable under section 41, clause  
(a), (b) or (c), or section 42, 43 or 44, in respect of  
any building or land, shall be payable jointly and  
severally by all persons who have been either owners  
or occupiers of the building or land at any time  
during the year of assessment, or, when the tax is  
payable by instalments, at any time during the period  
in respect of which the instalment is payable.

Liability of  
owners and

"59. (1) In the absence of any agreement to the  
contrary

contrary between an owner and an occupier of any building or land, any tax payable under section 41, clause (a), (b) or (c), which is paid by or recovered from the occupier, shall be recoverable by him from the owner, and any tax payable under section 42, 43 or 44, which is paid by or recovered from the owner, shall be recoverable by him from the occupier.

occupiers as  
between  
themselves  
for property,  
water, light-  
ing and sea-  
venging  
taxes.

(2) A sum recoverable under sub-section (1) by an occupier from an owner may be deducted by the occupier from any rent due or afterwards accruing due from him to the owner."

3. Act XI of 1885 (*an Act to correct an error in the Burma Municipal Act, 1884*) is hereby repealed.

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Repeal of  
Act XI of  
1885.