

## **SYSTEM OF TAXATION IN MYANMAR IN THE PARLIAMENTARY PERIOD(1948-1962)**

Si Si San\*

### **Abstract**

There are four broad goals that might be attributed to a reasonable system of taxation. This includes the maximization of official revenue, limiting the negative impacts on economic welfare and the promotion of equity and political stability. Taxation system has been introduced in Myanmar since the beginning of monarchial period. Generally the rate of taxation was basically based on Dathamabaga or Thathameda that is one tenth of the percent of the produce of its labour. In the British colonial period (1826-1948), four types of taxation system was found; taxation for central government in the India Empire, taxation for provincial government, taxation for municipal department and taxation for local government. After independence of Myanmar on 4 January 1948, Myanmar's new government, an Anti-Fascist People's Freedom League (AFPFL) led by U Nu, faced horrendous difficulties because of internal insurrection in the country. The insurrection had substantial economic consequences its hit the government's finance very badly. Thus, in order to maximize of official revenue in the country to cover deficient of government finance, AFPFL tried to introduce systematic and efficient system of taxation. New taxes such as commercial taxes and state lottery tax are introduced. As an attempt to examine how AFPFL Government introduced efficient system of taxation, what sorts of taxes were collected and how the rate of taxation was fixed on different kinds of taxes, this research paper, "System of Taxation in Myanmar in the Parliamentary Period (1948-1962)" is written.

**Keywords:** AFPFL, Economy of Myanmar, Taxation

### **Introduction**

There are four broad goals that might be attributed to a reasonable system of taxation. This includes the maximization of official revenue, limiting the negative impacts on economic welfare and the promotion of equity and political stability. Taxation system has been introduced in Myanmar since the beginning of monarchial period. The collection of taxes by Myanmar kings was for the prosperity and development of the country, to

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\*. Lecturer, Department of History, Pyay University

protect the internal and external enemies to have peace within the country so that the merchant could do commercial dealing well and the cultivators could do their cultivation without any harm and the ministers and kings could gain trust from the people. In other to succeed these aims and purposes, Thathameda taxes were collected from the cultivators from tithe of their produce to provide ministers and officials and to store rations for the armed groups.<sup>1</sup>

Tax can be paid in cash or in kinds. There were three kinds of taxes such as Khun Ma<sup>2</sup>, Khun Thay<sup>3</sup> and Khun Shin<sup>4</sup>. Taxation also varied based on the locality.<sup>5</sup> In some areas, taxes were paid as fixed taxes but in other areas, taxes were collected as variant taxes based on import, export and other duty free products.<sup>6</sup>

In collection taxation, it mainly considered that taxation should not be a heavy burden for the people and it should be fair collection. However, there were variant taxations systems depending on the localities. Myanmar kings promulgated laws and regulations to obey tax collectors and taxpayers. The taxpayers should not avoid paying taxes and they are expected to pay taxes

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<sup>1</sup> U Tin, *jrefrmrif;tkyfcsKyfyHkpmwrf;ESifh bdk;awmfbk&m;\&mZowfac:aom trdefUawmf wrf;BuD; (Treatise on the Administration of Myanmar Kings and Royal Order of King Bodawpaya)*, Volume I, Yangon, Department of Culture,1963, p. 64 ( Hereafter cited as U Tin, *Administration of Myanmar Kings , Vol. I*)

<sup>2</sup> Main taxes collected from main sources of business or cultivation. Ma Kyan, *ukef;abmifacwftcGefawmfa&&m (Taxation in Konbaung period)*, Yangon, Monywa Press, First Edition, 2009, p.8 (Hereafter cited as Ma Kyan, *Taxation in Konbaung period*)

<sup>3</sup> It was a fixed to collect. Ma Kyan, *Taxation in Konbaung period*, p. 8

<sup>4</sup> It was not a fixed tax and the rate of taxation varied from time to time. Ma Kyan, *Taxation in Konbaung period*, p. 8

<sup>5</sup> U Maung Maung Tin (M.A), *Nrefrmrif;vufxufawmfpmwrf;rsm; ( Papers during the reign of Myanmar Kings)*, Yangon, Sapai Oo press, No date, pp. 36-37 (Hereafter cited as Maung Maung Tin, *Myanmar Kings*)

<sup>6</sup> U Tin, *jrefrmrif;tkyfcsKyfyHkpmwrf;ESifh bdk;awmfbk&m;\&mZowfac:aom trdefUawmf wrf;BuD; ? pwkwAydkif; (Treatise on the Administration of Myanmar Kings and Royal Order of King Bodawpaya)*, Volume III, Yangon, Baho Press,1970, p.186 ( Hereafter cited as U Tin, *Administration of Myanmar Kings , Vol. IV*)

without fail. On the other hand, tax collectors should not collect taxes forcibly and more than it is demanded. They were also responsible to avoid the misuse of the collected taxes.<sup>7</sup> There are many types of taxes according to the collected taxes and the nature of taxation.<sup>8</sup>

In the British colonial period (1826-1948), four types of taxation system was found; taxation for central government in the India Empire, taxation for provincial government, taxation for municipal department and taxation for local government.<sup>9</sup> Taxes which were mainly collected by the British government until they withdrew from Myanmar when the Japanese imperial army entered into Myanmar were custom taxes, excise duties, income taxes, State lottery, excise revenue, stamps and forest product taxes. The taxes mostly levied during the Japanese occupation period in Myanmar were custom taxes, income taxes, excise duties, registration taxes, registration of vehicles, land revenue, forest product taxes, state lottery and stamp taxes.<sup>10</sup> After independence of Myanmar on 4 January 1948, Myanmar's new government, an Anti-Fascist People's Freedom League (AFPFL) led by U Nu, faced horrendous difficulties because of internal insurrection in the country. The insurrection had substantial economic consequences its hit the government's finance very badly. Thus, in order to maximize of official revenue in the country to cover deficient of government finance, AFPFL tried to introduce systematic and efficient system of taxation. This research paper is to examine how AFPFL Government introduced efficient system of taxation, what sorts of taxes were collected and how the rate of taxation was fixed on different kinds of taxes.

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<sup>7</sup> U Tin, *U Tin's History of Myanmar Kings and Royal Order of King Bodawpaya*, Volume III, Yangon, Baho Press, 1970, pp. 151-152 ( Hereafter cited as U Tin, *Administration of Myanmar Kings* , Vol. III )

<sup>8</sup> Ma Kyan, *Taxation in Konbaung period*, p.8

<sup>9</sup> *Report on the Administration of Burma for the Year 1881-82*, Yangon, printed at the Government Press, 1882, p. 103

<sup>10</sup> J. Russell. Andrus, , *Burmese Economic Life*, Stanford, Stanford University Press, 1947, pp. 321-325

## **I: System of Taxation in Myanmar (1948-1962)**

The taxes which were collected mostly in Myanmar in the parliamentary period (1948-1962) were taxes on export and import, and taxes on income and profit. Moreover, taxes on agricultural land, forest and forest products, taxes on commercial trading, taxes on internal import and export, excise taxes, lottery taxes and others were collected. After independence, since the construction of the country from wartime damages were conducted that the import volumes for the commodities and machineries were increased and gained much more taxes from it.<sup>11</sup>

Since the attainment of independence, an Act for the Business Profit on commercial trading was enacted in Presidential residence in Yangon on 22 October 1948. Commercial taxes were the Hotel and Restaurant Tax and Business Premise Tax. In the collection of commercial taxes, the most of money was received from the collection of sale taxes. This sale tax was levied from domestic products and foreign products. Since the production of the goods in the country and the imported goods volumes were steadily increased, the income collected from commercial taxes was increased.

### **Sales Tax**

On 22 October 1948, Sales taxes, taxation on goods and service sold within the country which mandates the levying on goods at the points of sale was promulgated at the Presidential House in Yangon.<sup>12</sup> This Sale taxes was collected on companies, organization and joint venture trading enterprises and occupation which gained profit and professional businesses.<sup>13</sup> In selling, there are two kinds; commercial dealing, trading enterprises and cotton trading. Sale tax was imposed from the profit by deducting the exempted money from the

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<sup>11</sup> *r@dKifowif;pm* (*Mandiang Newspaper*), 26 January 1962

<sup>12</sup> *NrefrmEdkifiHawmfNyeFwrf;* (*Gazette of Union of Burma (Myanmar)*), 30 October 1948, p. 1 (Hereafter cited as *Gazette of Union of Burma*, 30 October 1948)

<sup>13</sup> *Gazette of Union of Burma*, 30 October 1948, p. 111

investment. The ratio of sale tax should be 16 2/3 % from the net profit.<sup>14</sup> If a person could earn over 100,000 Kyats or more from his business, he was liable to pay sale tax from his profit. If he had more than one business, the profit from his businesses were totally calculated and imposed sale taxes from the total profit of his businesses.<sup>15</sup> If it was joint venture business, the amount of invested money should be equal to the exempted money from taxation.<sup>16</sup>

### **Tax on Business Premise**

Tax on Business Premise was passed on 9 April 1949. This tax was imposed on the hired building in which a business was running. Anyone who was running business was liable to pay 20 % from the annual hire fees of building. However, the amount of taxation was varied. If a large business hired a large building with high price, 1,200 Kyats was imposed annually as fixed tax.<sup>17</sup>

### **Taxes on the Hotel and Restaurant**

This tax was also passed from Presidential House on 9 April 1949. The tax was collected on public hotel and restaurants and inns, which served food and beverages, private restaurants, cafes, lodgings, cold drink shops, and the other places which sell consumer goods. It was collected 20 % from the prices demanded by the owners. Sale tax will be imposed from the food eaten by the customers.<sup>18</sup> According to the amendment of Tax on hotel and restaurant, the owner has to pay taxes on the food, which was taken in credit or without

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<sup>14</sup> *Gazette of Union of Burma*, 30 October 1948, p. 114

<sup>15</sup> *Ibid.* p. 115

<sup>16</sup> *NrefrmEdkifiHNyefwrf; a&mif;0, fvkyfudkifrSK tNrwwftpGef;cGef (Nyifqifcsuf) (Gazette of Union of Burma (Myanmar), Amendment of Business Profit Tax)*, 25 October 1952, pp. 1044-1055

<sup>17</sup> *NrefrmEdkifiHawmfNyefwrf; (Gazette of Union of Burma (Myanmar))*, 30 April 1949, pp. 282-283

<sup>18</sup> *NrefrmEdkifiHNyefwrf; a[mfw, faysmfyGJpm;&kHcGef (Nyifqifcsuf) (Gazette of Union of Burma Myanmar), Amendment of Taxes on Hotel and Restaurant)*, 11 March 1950, p. 177

charge.<sup>19</sup> This tax was in fact collected by the owners of hotels and restaurants from the customers on behalf of the government.

### Taxes on Goods and Services

Taxes on goods and services was enacted on 29 September 1949 which was imposed on all moveable goods. The goods and commodities included luxurious goods in domestic products and foreign imports, all goods which obtained special imported licenses and other general commodities. It was collected 15 % of the prices of luxurious goods, 10 % on general commodities and 5 % on goods of special imported licenses.<sup>20</sup> After this act was enacted, Sale tax on general goods and services was abolished.<sup>21</sup>

After independence, most of the luxurious goods were imported from foreign countries. These goods were several kinds of ale and beer, tobacco, cigarettes, perfumed spirit, socks, jewelry, cutlery plated with gold and silver, metal furniture and cabinet wares and playing cards and so on. Other luxurious goods were bacon, ham and lard, starch and farina, hops, butter cheese and ghee, fruit juices, all sort of drink not otherwise specified, canes and rattans, belting for machinery, silk and ribbons.<sup>22</sup> Over 106 kinds of commodities were included in general goods. The goods, which were granted special licenses, were bleaching paste and bleaching powder, camphor, silk sewing thread and electric lighting bulbs.<sup>23</sup> It is found that taxation on sale taxes was made by dividing the above three categories of luxurious goods, general goods and goods on special granted licenses. However, the donation of food and clothes for the poor, bibles and biblical books were exempted from sale tax. The import of medicines and operational materials for the

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<sup>19</sup> Ibid.

<sup>20</sup> *NrefrmEdkifiHawmfNyeFwrf*; ( *Gazette of Union of Burma (Myanmar)*), 11 October 1952, pp. 939-944

<sup>21</sup> Ibid. p. 953

<sup>22</sup> *NrefrmEdkifiHawmfNyeFwrf*; ( *Gazette of Union of Burma (Myanmar)*), 4 October 1952, pp. 883-884

<sup>23</sup> Ibid., p. 887

theaters for Kyaington and Mawlamyain hospital by the missionaries were exempted from sale tax.<sup>24</sup>

Sale taxes on animals were also imposed on elephant, horses, cattle, donkey, goat, sheep and pig. In Shwe Daung Township, one Kyat was imposed on selling cattle which were seven years old or over. Young calf and pig were imposed 0.50 Kyats.<sup>25</sup>

### **Taxes on Agricultural Land**

On 26 October 1953, the Land Nationalization Act was enacted by the AFPFL Government<sup>26</sup>. Following this act, taxes on agricultural land was promulgated in October 1955 on a per acre basis. Taxation on agricultural land was made according to the lands of monsoon rice fields, irrigated lands owned by the state, dry land, nipa-palm lands and garden land. The collected taxes were drawn to the government treasury according to the instructions.<sup>27</sup> However, some lands which had low production and destroyed because of insects were exempted from taxation.<sup>28</sup>

Taxation on agricultural land varied according to the regions. In Sittwe District, taxation was collected 3.25 Kyats on per acre of paddy land, 2.50 Kyats on garden land and other plants, 5 Kyats on nipa-palm and areca plants. In Mrauk U Township, 3 Kyats was imposed on per acre of paddy land, 2.50 Kyats for garden land of areca plants and nipa-palm. In Minbya

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<sup>24</sup> *NrefrmEdkifiHawmfNyeFwrf*; ( *Gazette of Union of Burma (Myanmar)*), 25 June 1953, p. 744

<sup>25</sup> *NrefrmEdkifiHawmfNyeFwrf*; ( *Gazette of Union of Burma (Myanmar)*), 5 October, 1953, p. 1160

<sup>26</sup> *NrefrmEdkifiHawmfNyeFwrf*; ( *Gazette of Union of Burma (Myanmar)*), 14 November, 1953, pp. 1337 (Hereafter cited as *Gazette of Burma*, 14 November, 1953)

<sup>27</sup> *NrefrmEdkifiHawmfNyeFwrf*; ( *Gazette of Union of Burma (Myanmar)*), 7 July, 1956, pp. 1052-1053

<sup>28</sup> *NrefrmEdkifiHawmfNyeFwrf*; ( *Gazette of Union of Burma (Myanmar)*), 15 December 1956, pp. 1613-1614 (Hereafter cited as *Gazette of Burma* 15 December 1956)

Township, 3.25 Kyats was collected on per acre of paddy land, 3.50 Kyats on garden land and other plants, and 5 Kyats on areca palm and nipa-palm.<sup>29</sup>

However, in Taungoo and Pyuu Townships in Taungoo District, from 1.00 to 2.00 Kyats were collected on per acre of high yield paddy land, from 1.50 to 3.00 Kyats on dry land and 2 Kyats on garden land.<sup>30</sup> It is found that taxes on agricultural land were mainly imposed on paddy land, dry land, alluvial lands on seasonal flooding, garden land and nipa-palm land. If the production of land was reduced to ¼ % of total production, that land was exempted from taxation.

### **Taxes, Tolls and Fees on Internal and External Trade**

The Union of Myanmar promulgated the enactment of these taxes on the goods and commodities of internal and external trade at the numerous checkpoints of the roads, highways, bridges, rivers, ports and airports on 1 October 1953. This act was effected on 1 October 1953.<sup>31</sup> Taxation was imposed 150% on the imported food of dried or salt meat, butter and margarines, 75% on preserved milk and butter, 50% on exported dried fish and prawn, 100% on imported sardine tins, and 25 % from imported chemical sugar, sugar and coffee seeds. For the beverages and tobacco products, 400% was collected on all kinds of imported grape wine, 200 % on imported Champaign and Rum which contained 42% of alcohol, cigarettes, 50 % on tobacco, betel leaves and areca leaves, 55 % on areca and 125 % on cigars and cheroots.<sup>32</sup>

The goods which contained fat, oil, wax, and grease and other animal fats, oil from groundnut, sesame and coconut were imposed taxes on 10 %, and engine oil and petroleum and gasoline was imposed 0.25 Kyat on per imperial gallon. The chemical spirit used in dyeing and making leather was

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<sup>29</sup> *NrefrmEdkifiHawmfNyeFwrf*; ( *Gazette of Union of Burma (Myanmar)*), 15 December 1956, pp. 1613-1614

<sup>30</sup> *NrefrmEdkifiHawmfNyeFwrf*; ( *Gazette of Union of Burma (Myanmar)*), 18 August 1962 , pp. 1029-1030

<sup>31</sup> *Gazette of Burma*, 14 November, 1953, pp. 1280-1281

<sup>32</sup> *Gazette of Burma*, 14 November, 1953, pp. 1284-1285

collected 10% as tax, spirit and other ales used for manufacturing of beverage 40% and dye produced from tar 5%. It was collected 20 % from manufactured rubber, and 30 % from wood and wood products, and 25 % on canes and rattan products.<sup>33</sup>

Taxes on port were imposed on boats, sampans, cargo barges, motor boats, ships and bamboo rafts. These boats and ships are liable to pay annual taxes in these boats and ships conducted trading and loading goods for nine months in a port. If the period is over six months, these boats and ships had to pay  $\frac{3}{4}$  % of annual tax, and  $\frac{1}{4}$  % of annual tax if these boats and ships stayed in a port over 15 days. As a daily tolls at port, it was collected 0.10 Kyats on boats, sampans and raft and 3 Kyats on motor boats and ship which had 40 feet in length and above.<sup>34</sup>

### **Taxes on Vehicles**

Taxes on vehicles were imposed on vehicles within area of townships and on vehicles which entered into townships. It was an advanced tax collected for a year. If the vehicle is available in township over nine months, it is liable to pay annual tax,  $\frac{3}{4}$  % of annual tax for over six months,  $\frac{1}{2}$  % of annual tax for over three months and  $\frac{1}{4}$  % of annual tax for over 15 days. In Katha Township, from 2.50 Kyats to 90 Kyats were imposed as annual taxes on vehicles. As daily tolls, a lorry was imposed one Kyats and a cart 0.20 Kyats. In Myeik Township, the annual taxes on vehicles were imposed from 5 Kyats to 60 Kyats, and daily tolls were collected from 0.25 Kyats to one Kyats. In Paunde Township, annual taxes on vehicles were imposed from 3 Kyats to 30 Kyats.<sup>35</sup> It is found that taxes on vehicles were varied according to townships.

### **Other Taxes in Parliamentary Period (1948-1962)**

The small businesses such as food manufacture, welding, car workshop, machine tools workshops were imposed 10 Kyats in a year. Storing

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<sup>33</sup> Ibid, pp. 1280-1281

<sup>34</sup> *Gazette of Burma*, 15 December 1956, pp. 1615-1616

<sup>35</sup> *Gazette of Burma* 15 December 1956, pp. 1617-1618

of paddy from 5,000 baskets to 100,000 baskets were collected 25 Kyats in a year. The business of making raw and dried leather was liable to pay 50 Kyats and the business of parboiled rice 100 Kyats in a year.<sup>36</sup> Taxes on residential land and housing, on water supply and electricity were also collected. In Maymyo Township, taxes on residential land and housing were collected 3 % on the houses which were worth to the value of less than 240 Kyats and 5 % to 7 % to the value of above. Tax on water supply was collected 20 % on the houses which were worth to the value of less than 240 Kyats and 33 % to the value of above. Tax on sewage was collected from 15% to 33 % from each household.<sup>37</sup>

In Thanatpin Township, tax on electricity was imposed 0.75 Kyats on the houses which were worth to the value of less than 200 Kyats and 2.50 Kyats to the value of above in a month.<sup>38</sup> In Dawei Township, taxes on sewage was collected yearly 6 % on the houses which were worth to the value of less than 360 Kyat and 10 % to the value of above, and taxes on electricity 10 % on the houses which were worth to the value of less than 360 Kyat and 10 % to the value of 600 Kyats and above.<sup>39</sup>

### **Conclusion**

Taxation has been continuously practiced in Myanmar since the colonial period and it did not halt even during the Japanese occupation period and in the Second World War. Myanmar's political history has been tumultuous with a long running civil war beginning soon after independence in 1948, undermining the newly established parliamentary democracy period (1948-1962). As a reasonable system of taxation, the ruling AFPFL Government tried to collect tax revenues in order to maximize the official revenue in the country. As discussed above, many taxes were introduced and enacted to acquire revenue as much as possible for the reconstruction and rehabilitation in the post-war period. However, the country avoidably faced

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<sup>36</sup> *NrefrmEdkifiHawmfNyeFwrf*; ( *Gazette of Union of Burma (Myanmar)*), 23 March 1962 , pp. 338-339

<sup>37</sup> *NrefrmEdkifiHawmfNyeFwrf*; ( *Gazette of Union of Burma (Myanmar)*), 18 March 1962 , pp. 610-611

<sup>38</sup> *Ibid* , pp. 610-611

<sup>39</sup> *Ibid*, pp. 611-612

the civil war again which retarded the government reconstruction and development measures. The system of taxation in Myanmar in the Parliamentary period varied based on the geographic position and the items. It is especially found in taxation of agricultural products from the regions. It seems that geographic positions of fertile land and the yield of products were highly considered in collecting taxes. Moreover, the government could not efficiently introduce taxation system within the country because of internal insurrection and there were some businessmen, who evaded taxes but the existing prescribed law could not efficiently take actions to those. Taxation is major role of the government's earning. The efficient financial system is crucial for every country especially in developing countries. Thus, it is analyzed that although AFPFL Government in Parliamentary period could introduce more comprehensive taxation system in the country, it could not accomplish to carry out successful taxation in the country.

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