

The Revenue System of Patheingyi and Hinthata in Colony Period

Moe Moe Khin*

Abstract

This paper presents the system of Ayeyarwady (Irrawaddy) Division from its very beginning when it was constituted out of the Bago Division in 1881 after the British occupation of Lower Myanmar. The paper includes how the Ayeyarwady Division was divided into 5 administrative districts; how the subdivisions and township were redemarcated and amalgamated or merged for the convenience of levying taxes and saving administrative expenses; and how the Divisional Commissioner, the Deputy Commissioners, Subdivisional Officers, the Myooks and village headmen formed the administrative hierarchy to accomplish the administrative goal of suppression of crime, peace and stability, rule of Law, and levying to taxes in the Ayeyarwady Division, Administration Taxes and Revenues, the topics include land revenue, settlement and survey, capitation tax, fishery, salt, excise, stamp, and forest taxes and the British government's efforts in levying them.

* Associate Professor, Department of History, Yangon University of Education