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SINDH ORDINANCE NO. VI OF 1977.

THE SIND ABOLITION OF LAND REVENUE AND AGRICULTURE INCOME TAX ORDINANCE, 1977.

C O N T E N T

PREAMBLE

SECTIONS

1. Short title and Commencement.

2 Abolition of Land Revenue Agriculture Income Tax.

SINDH ORDINANCE NO. VI OF 1977.

THE SIND ABOLITION OF LAND REVENUE AND AGRICULTURE INCOME TAX ORDINANCE, 1977.

[28th APRIL 1977]

AN ORDINANCE to provide for the abolition of land revenue and agriculture income tax.

Preamble.

WHEREAS it is expedient to provide for the abolition of land revenue and agriculture income tax;

AND WHEREAS the Provincial Assembly of Sind is not in session and the Governor of Sind is satisfied that circumstances exist which render it necessary to take immediate action;-

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 128 of the Constitution of the Islamic Republic of Pakistan, the Governor of Sind is pleased to make and promulgate the following Ordinance :—

Short title commencement.

1. (1) This Ordinance may be called the Sind Abolition of Land Revenue and Agriculture Income Tax Ordinance, 1977.

(2) It shall come into force at once.

Abolition of Land Revenue and Agriculture Income Tax.

2. Notwithstanding anything contained in the Sind Land Revenue Act, 1967, or the Sind Finance Act, 1965, no land revenue or, as the case may be, agriculture income tax payable thereunder shall be assessed and paid in respect of any land for Rabi Crop of 1976-77 and thereafter.

Explanation :— Where the land revenue is recoverable in accordance with the flat rate system, fifty percent, in the case of land irrigated by perenial canals, and twenty five percent, in case of land irrigated by non-perenial canals, of the total land revenue due for the whole year in respect of such land shall be deemed to be the land revenue payable for Rabi Crop of 1976-77.