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SINDH ORDINANCE NO. XVI of 1997.

THE SINDH AGRICULTURAL INCOME TAX (AMENDMENT) ORDINANCE, 1997.

[20th December, 1997]

An Ordinance to amend the Sindh Agricultural Income Tax Act, 1994.

Preamble.

WHEREAS it is expedient to amend the Sindh Agricultural Income Tax Act, 1994, in the manner hereinafter appearing;

AND WHEREAS the Provincial Assembly is not in session and the Governor of Sindh 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 Sindh is pleased to make and promulgate the following Ordinance:-

Short title, Extent and commencement.

1. (1) This Ordinance may be called the Sindh Agricultural Income Tax (Amendment) Ordinance, 1997.

(2) It shall be deemed to have taken effect on and from Kharif, 1996.

Amendment of section 2 of Sindh Act XXII of 1994.

2. In the Sindh Agricultural Income Tax Act, 1994, hereinafter referred to as "the said Act", in section 2, in sub-section (1)-

(i) after clause (b), the following shall be inserted:

(bb) "cropped area" means any area of land which was sown at least once during a year including matured, orchards, gardens, horticultural items and betal leaf but excluding forests and nurseries;

(bbb) "declaration" means the declaration of total cropped area in the prescribed form, setting forth such particulars and accompanied by such statements, certificates and other documents, and verified in such manner as may be prescribed";

(ii) in clause (i), the full stop at the and shall be replaced by a semi-colon and here-after the following shall be added:-

"(j)" "tax year" means agricultural year as defined in the Sind Land revenue Act, 1967.".

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3. In the said Act, for section 3, the following shall be substituted:-- **Amendment of section 3 of Sindh Act XXII of 1994.**

"Levy of Tax" (1) No tax shall be charged from the owner having a total holding of twelve acres or less in the barrage areas and twenty four acres or less in the non-barrage areas:

Provided that nothing this sub-section shall apply to orchards and gardens.

(2) Save as provided in sub-section (1), the tax shall be charged, on cropped area basis, from every land owner, at the following rates:--

COTTON	Rs. 75 per acre
SUGAR CANE	Rs. 75 per acre
WHEAT	Rs. 40 per acre
RICE	Rs. 30 per acre
MATURED GARDENS/ ORCHARDS	Rs. 300 per acre
ALL OTHER CROPS	Rs. 40 per acre

Provided that the tax in the non-barrage areas shall be half of the above rates.

Explanation:-- If an owner cultivates on the same land more than one crop during the same cropping season he will be assessed on the basis of the crop the assessment of which is the highest.

(3) Notwithstanding the provision of sub-section (2), the tax shall w.e.f 1st July, 1998 be assessed on the basis of net income in manner as may be prescribed.".

4. In the said Act, for section 6-A, the following shall be substituted:-- **Amendment of section 6-A of Sindh Act, XXII of 1994.**

"6-A Penalty for failure to furnish declaration

Where any owner has, without

reasonable cause, failed to furnish, within the time allowed for the purpose, any declaration under section 5, the collector may impose upon such owner a penalty not exceeding one hundred rupees for every day during which the default continues.

"6-B. Penalty for noncompliance with notice

Where any owner has, without reasonable cause, failed to comply with any notice issued under section 6, the collector may impose on him a penalty not exceeding the amount of tax chargeable on the total cultivated land.

"6-C. Penalty for concealment of cropped area.

Where in the course of any proceedings upon this Act, the collector, the appellate or the revisional authority is satisfied that any owner has, either in the same proceedings or in any earlier proceedings concealed his cropped area or furnished in-accurate particulars of such area or his land, he or it may impose upon such owner a penalty not exceeding two and a half time, but in no case less than the amount, of tax which has been evaded.

"6-D. Imposition of penalty after notice of hearing.

(1) No penalty under this Act shall be imposed on any owner unless he has been given a reasonable opportunity of being heard.

(2) The imposition of such penalty shall be without prejudice to any other liability incurred buy such owner.".