



# The Sindh Government Gazette

Published by Authority

KARACHI, TUESDAY, OCTOBER 4, 1994.

## PART IV

PROVINCIAL ASSEMBLY OF SINDH

NOTIFICATION

Karachi, the 4th October, 1994

No. PAS/Legis-B-18/94.—The Sindh Agricultural Income Tax Bill 1994 having been passed by the Provincial Assembly of Sindh on 4th August, 1994 and assented to by the Governor of Sindh on 25th September, 1994 is hereby published as an Act of the Legislature of Sindh.

THE SINDH AGRICULTURAL INCOME TAX  
ACT, 1994

SINDH ACT NO. XXII OF 1994

(First published after having received the assent of the Governor of Sindh in the Gazette of Sindh (Extra-Ordinary) Dated 4th October, 1994).

AN

ACT

*to provide for imposition of tax on income from agricultural land in the Province of Sindh*

Preamble. WHEREAS it is expedient to provide for imposition of tax on income from agricultural land situated in the Province of Sindh;

It is hereby enacted as follows:—

Short title  
Commencement and  
extent.

1. (1) This Act may be called the Sindh Agricultural Income Tax Act, 1994.

(2) It shall come into force at once.

(3) It extends to the whole of the Province of Sindh.

Definition.

2. (1) In this Act, unless there is any thing repugnant in the subject or context—

(a) "Act" means the Sindh Land Revenue Act, 1967;

(b) "Collector" means the Collector of the District and includes any officer appointed under the Act to discharge the duties of the Collector;

(c) "Government" means the Government of the Province of Sindh;

(d) "land" means land which is used or can be used for agricultural purpose or purposes sub-servient to agriculture and is assessed to land revenue/ushr and includes the land owned by the Federal or Provincial Government in possession of lessees, tenants or grantees but does not include the site of buildings and other structures on such land;

(e) "owner" means the land owner and includes a mortgagee or lessee with possession;

(f) "prescribed" means prescribed by rules;

(g) "produce index unit" shall be deemed to have the meaning as assigned to it by the Land Reforms Act, 1977;

(h) "rules" means rules framed under this Act;

(i) "tax" means the agricultural income tax leviable under this Act.

(2) All other words and expressions not defined in this Act shall be deemed to have the meanings as assigned to them by the Act.

3. (1) No tax shall be charged on land not exceeding 4000 produce index units. Lavy of tax

(2) The tax shall be charged at the rate of two rupees per index unit on the land cultivated in excess of 4000 index units.

(3) The tax shall be paid by the owner of the land in respect of which it is assessed and levied.

4. (1) The tax shall be assessed by the Collector of the district which the limits of which the land to be tax is situated and where the land is situated in more than one district it shall be deemed to be one holding for the purpose of this Act and shall be assessed by the Collector of the district where the major portion of the land is situated. Assessment and collection of tax.

(2) The tax shall be collected in the manner prescribed for the collection of land revenue under the Act.

5. Every person, who is or becomes an owner of land within the meaning of this Act, in more than one deh, tapa, or taluka and is or becomes liable thereby to the payment of the tax, shall, within sixty days of the commencement of this Act, or, as the case may be, from the date on which such person so becomes liable, submit full particulars of such land to the Collector and where such deh, tapa or taluka is situated in more than one district, he shall file a declaration within the aforesaid period before the Collector of all such other districts of the fact of his having submitted full particulars of such land. Liability of person owning land in more than one deh, tapa or taluka of a district or districts.

6. (1) The Collector may at any time by order in writing to be served by registered post, call upon any person whose case is, in the opinion of the Collector, covered by this Act to furnish particulars of the land owned by him and the said person shall be bound to comply with the orders within such time, being not less than thirty days as may be specified in the notice. Requisitioning of certain information statement.

(2) If the person to whom such notice is issued fails without reasonable cause to comply with it within the specified period the Collector may assess his land to tax without such statement on the basis of such enquiry as he may deem necessary.

7. Government may exempt any person or class of persons wholly or partly from payment of the tax as may be provided by the rules. Exemption.

Appeal,  
review or  
revision.

8. For the purpose of appeal, review or revision, an order passed under this Act shall be deemed to be an order of revenue officer within the meaning of the Act.

Bar or juris-  
diction.

9. No order passed or proceedings taken by any authority under this Act shall be called in question in any Civil Court.

Rule making  
power.

10. Government may make rules to carry out the purpose of this Act.

BY ORDER OF THE SPEAKER  
Provincial Assembly of Sindh

ZAKIR HUSSAIN K. MIRZA  
Secretary  
Provincial Assembly of Sindh

KARACHI: PRINTED AT THE SINDH GOVERNMENT PRESS

( 15 ) 4-0-94 -11