

SINDH ACT NO. XXII OF 1994.
THE SIND AGRICULTURAL INCOME TAX ACT, 1994.

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THE SIND AGRICULTURAL INCOME TAX ACT, 1994.

[4th October 1994]

AN ACT to provide for imposition of tax on income from agricultural land in the Province of Sindh.

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

Preamble.

It is hereby enacted as follows :—

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

Short title and commencement and extent.

(2) It shall come into force at once.

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

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

Definition.

(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 building 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;

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(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. **Levy of tax**

(2) The tax shall be charged at the rate of two rupees per index unit on the assessed and levied.

(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.

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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.**
8. For the purpose of appeal, review or revision, an order passed under this Act shall be deemed to be an order or revenue officer within the meaning of the Act. **Appeal review or revision.**
9. No order passed or proceedings taken by any authority under this Act shall be called in question in any Civil Court. **Bar or jurisdiction.**
10. Government may make rules to carry out the purpose of this Act. **Rules making power.**