

**SIND ORDINANCE NO. XII OF 2000  
THE SINDH LAND TAX AND AGRICULTURAL INCOME TAX ORDINANCE, 2000**

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[16<sup>th</sup> October, 2000]

An Ordinance to provide for imposition of tax on land and on income from agricultural land in the province of Sindh. **Preamble.**

**WHEREAS** it is expedient to revise the provisions of the Sindh Agricultural Income Tax Act, 1994;

**AND WHEREAS** the Provincial Assembly stands suspended in pursuance of the proclamation of the fourteenth day of October, 1999 and the Provisional Constitution Order No. 1 of 1999;

**AND WHEREAS** the Governor of Sindh is satisfied the circumstances exist which render it necessary to take immediate action;

**NOW, THEREFORE,** in pursuance of the aforesaid Proclamation and the Provisional Constitution Order read with Provisional Constitution (Amendment) Order No. 9 of 1999, instructions of the Chief Executive and in exercise of all powers enabling him in that behalf, the Governor of Sindh is pleased to make and promulgate the following Ordinance:-

**CHAPTER-I**  
**PRELIMINARY**

1. (1) This Ordinance may be called the Sindh Land Tax and Agricultural Income Tax Ordinance, 2000. **Short title extent and commencement.**  
(2) It extends to the whole of the Province of Sindh.  
(3) It shall come into force at once and shall be deemed to have taken effect on and from 1<sup>st</sup> July, 2000 (from Kharif 2000).
  
2. In this Ordinance, unless there is anything repugnant in the subject or context – **Definitions.**

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- a) "agricultural income" means –
- (a) any rent or revenue derived from land which is situated in the Province of Sindh and is used for agricultural purposes;
  - (b) any income derived from such land by –
    - (i) agricultural; or
    - (ii) the performance by a cultivator or receiver of rent-in-kind or any process ordinarily employed by a cultivator or receiver of rent-in-kind to render the produce raised or received by him fit to be taken to market; or
    - (iii) the sale by a cultivator or receiver of rent-in-kind of the produce raised or received by him, in respect of which no process has been performed other than a process of the nature described in paragraph (ii);
  - (c) any income derived from any building owned and occupied by the receiver of the rent or revenue of any such land, or occupied by the cultivator or the receiver of rent-in-kind, of any land with respect to which, or the produce of which any operation mentioned in paragraphs (ii) and (iii) is carried on;  
  
Provided that the building is on or in the immediate vicinity of the land, and is a building which the receiver of the rent or revenue or the cultivator, or the receiver of the rent-in-kind by reason of his connection with the land, requires as a dwelling house, or a store-house or other out building;
- b) "agricultural income year" means –
- (i) the agricultural year as defined in the Sindh Land Revenue Act, 1967;
  - (ii) such period as the Board of Revenue may, in the case of any person or class of persons specify by

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notification in the official Gazette;

- c) "agricultural income tax" means land tax or agricultural income tax leviable under this Ordinance and included any penalty, fee or other charge or any sum or amount payable under this Ordinance;
- d) "assesse" means a person by whom any tax or any other sum of money is payable under this Ordinance and includes –
  - (i) every person in respect of whom any proceedings under this Ordinance has been taken for the assessment of his agricultural income or, as the case may be, the agricultural income of any other person in respect of which he is assessable or of the amount of refund due to him or to such other person;
  - (ii) every person who is require to file a return of total agricultural income under this Ordinance; and
  - (iii) every person who is deemed to be an assesse or an assesse in default under any provision of this Ordinance.
- e) "assessment" includes reassessment and additional assessment and the cognate expressions shall be construed accordingly;
- f) "assessment year" means the period of twelve months beginning on the first day of July next following the income year and includes any such period which is deemed under any provision of this Ordinance to be the assessment year in respect of any agricultural income or any agriculture income year;
- g) "Board of Revenue" means the Board of Revenue established under the Sindh Board of Revenue Act, 1957;
- h) "collector" means Collector of a District and includes any officer appointed under the Sindh Land Revenue Act, 1967 to discharge the duties of the Collector;

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- i) "co-operative society" means a co-operative society registered under the Sindh Cooperative Societies Act, 1925 or under any other law for the time being in force in Pakistan for the registration of cooperative societies;
- j) "cultivated land" means the net area sown which was actually cropped during a tax year regardless of the number of crops raised and includes area under matured orchards for the same year;
- k) "Government" means the Government of Sindh;
- l) "matured orchard" means orchard of the age of seven years or more in the case of mango orchard and of the age of five years or more in the case of other orchards;
- m) "owner" includes a mortgagee in possession, or tenant of Government land.

Explanation-I                      Where any land is owned by more one person whether as member of a firm or association or otherwise, every one of these person individually to the extent of his share in the said land, shall be deemed to be an owner.

Explanation-II                     Every "ward" whose estate is managed by a Court of Wards shall be deemed to be the owner of such estate.

Explanation-III                    A share holder of a joint stock company or member of a Cooperative Farming Society shall be deemed to be the owner of such portion of the land possessed by the company or the society as is

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proportionate to his share or interest as a share holder or member as the case may be.

- n) "prescribed" means prescribed by rules;
- o) "rules" means rules made under this Ordinance.

**CHAPTER-II**  
**LAND TAX**

3. Subject to the other provision of this Ordinance, there shall be charged, levied, and paid for every assessment year a land tax in respect of cultivated land of an owner at the rates specified in the First Schedule to this Ordinance.

**Charge of land tax.**

4. The land tax shall be payable by the owner of land in respect of cultivated land in such manner as may be prescribed.

**Liability to pay land tax.**

5. The land tax shall be assessed and collected by the Collector in such manner as may be prescribed.

**Assessment and collection of land tax.**

**CHAPTER-III**  
**AGRICULTURAL INCOME TAX**

6. (1) Subject to the provisions of this Ordinance, in addition to the land tax charged, levied for any year, there shall be charged, levied, assessed and paid for each assessment year agricultural income tax in respect of total agriculture income of the agriculture income year of an owner at the rates specified in the Second Schedule to this Ordinance.

**Agricultural income tax.**

Provided that if any case the tax assessed under this sub-section works out to be less than the tax calculated in accordance with the First Schedule, then the owner shall pay the tax worked out in accordance with the First schedule.

(2) Government may by notification in the official gazette require an owner having cultivated land above a certain limit to file a return of his agricultural income of the agriculture income year.

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7. The agriculture income tax shall be payable by the owner in such manner as may be prescribed.

**Liability to pay agriculture income tax.**

8. Subject to the provisions of this Ordinance, agricultural income tax shall be assessed and collected by the Collector in such manner as may be prescribed.

**Assessment and collection of agriculture income tax.**

**CHAPTER-IV**  
**MISCELLANEOUS**

9. Where in the course of any proceedings under this Ordinance, the Collector or the appellate or revisional authority is satisfied that any owner has, either in the said proceedings or in any earlier proceedings relating to an assessment in respect of any agriculture income tax year, concealed the particulars of cultivated land for furnished inaccurate particulars of such cultivated land, he or it may impose upon such owner a penalty equal to the amount of land tax which the said owner sought to evade by concealment of his cultivated land or furnishing of inaccurate particulars of such cultivated land as aforesaid.

**Penalty for concealment of cultivated land.**

10. Where in the course of any proceedings under this Ordinance, the Collector or the appellate or revisional authority is satisfied that any person has either in the said proceedings or in any earlier proceedings relating to an assessment in respect of agriculture income year concealed his agricultural income or furnished inaccurate particulars of such income he or it may impose upon such person a penalty equal to the amount of tax which the said person sought to evade by concealment of his agricultural income or furnishing of inaccurate particulars of such income, as aforesaid.

**Penalty for concealment of agricultural income etc.**

11. No penalty shall be imposed on any person by a Collector or the appellate or revisional authority unless such person has been given a reasonable opportunity of being

**Imposition of penalty.**

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heard.

12. Refund of land tax or agricultural income tax where due shall be made in such manner as may be prescribed. **Refund.**

13. Government may exempt any land or class of owner wholly or partially from payment of land tax or agricultural income tax in a manner and to the extent as prescribed by the rules. **Exemption.**

14. Accounts regarding demand and recovery of tax shall be maintained by the Collector in such manner as may be prescribed. **Maintenance of accounts.**

15. Subject to the other provisions of this Ordinance, the provisions of section 13 and 14 of the Sindh Land Revenue Act, 1967 shall apply to the cases of land tax and agricultural income tax under this Ordinance. **Application of Act XVII of 1967.**

16. For the purpose of appeal, review or revision, an order passed under this Ordinance shall be deemed to be an order of Revenue Officer within the meaning of the Sindh Land Revenue Act, 1967. **Appeal, review or revision.**

17. No Civil Court shall have jurisdiction in any manner relating to the assessment or collection of the agricultural income tax or land tax and no order passed or proceedings taken by an authority under this Ordinance shall be called in question in any Civil Court. **Bar of jurisdiction.**

18. Government may make rules to carry out the purposes of this Ordinance. **Rules.**

19. The Sindh Agricultural Income Tax Act, 1994 (XXII of 1994.) shall stand repealed from Kharif, 2000. **Repeal.**



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**THE FIRST SCHEDULE**

(See section 3)

- i) Irrigated land Rs. 200/- per acre per annum.
- ii) Un-Irrigated land Rs. 100/ per acre per annum.
- iii) Matured Orchard  
Banana and Betal leaf-
  - a) Irrigated Rs. 700/- per acre per annum.
  - b) Un-Irrigated Rs. 350/- per acre per annum.

**EXEMPTION**

1. No land tax shall be levied on holding upto 4-0 acres irrigated and 8-0 acres un-irrigated. This exemption shall not apply to matured orchard, Banana and Betal leaf.
2. No land tax shall be levied in 'Thar' 'Desert' and 'Kohistan' areas.

**THE SECOND SCHEDULE**

(See section 6)

**RATES OF TAX ON TOTAL AGRICULTURAL INCOME.**

The rate of tax on total agricultural income shall be as under:-

- (1) Where the total income does not exceed Rs.1,00,000/- 5% of the total income.
- (2) Where the total income exceeds Rs. 1,00,000/- but does not exceed Rs, 2,00,000/- Rs. 5,000/- plus 7 ½ % of the amount exceeding Rs.1,00,000/-
- (3) Where the total income exceeds Rs. 2,00,000/- but does not exceed Rs. 3,00,000/- Rs. 12,500/- plus 10% of the amount exceeding Rs. 2,00,000/-

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(4) Where the total income exceeds      Rs. 22,500/- plus 15%  
Rs. 3,00,000/-                                      of the amount exceeding  
Rs. 3,00,000/-

Provided that no tax shall be payable on the first eighty thousand rupees of the aforementioned income.