

**SINDH ORDINANCE NO. XXX OF 2001**  
**THE SINDH LAND TAX AND AGRICULTURAL INCOME**  
**TAX (AMENDMENT) ORDINANCE, 2001.**

[31<sup>st</sup> August, 2001]

An Ordinance to further amend the Sindh Land Tax and Agricultural Income Tax Ordinance, 2000.

**WHEREAS** it is expedient to further amend the Sindh Land Tax and Agricultural Income Tax Ordinance, 2000, in the manner hereinafter appearing; **Preamble.**

**AND WHEREAS** the Provincial Assembly stands dissolved 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 that 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, and in exercise of all powers enabling him in that behalf, the Governor of Sindh is pleased to make and promulgate the following Ordinance:-

1. (1) This Ordinance may be called the Sindh Land Tax (Amendment) Ordinance, 2001. **Short title and commencement.**

(2) It shall come into force at once and the provisions contained in sections 2 except clauses (i) and (ii), 3 and 4 shall be deemed to have taken effect on and from the 1<sup>st</sup> day of July, 2000.

2. In the Sindh Land Tax and Agricultural Income Tax Ordinance, 2000 (Ordinance No. XII of 2000), hereinafter referred to as the said Ordinance, in section 2 – **Amendment in section of 2 of Sindh Ordinance No. XII of 2000.**

(i) clause (h) shall be omitted ;

(ii) after clause (j), the following new clause shall be inserted :-

“(jj) District Officer means the District Officer (Land Revenue and Estate) and includes any officer appointed under the Sindh Land Revenue Act, 1967 to discharge the duties of the District Officer.”;

(iii) for clause (m) excluding Explanations I. II and III, the following shall be substituted :-

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“(m) „owner“ include a mortgagee in possession, lessee, any other person in possession or tenant of Government land or owner of private land ;”.

3. In the said Ordinance in section 6, in sub-section (1), the words and comas “in addition to the land tax charged, levied for any year,” shall be omitted.

[Amendment in section 6 of Sindh Ordinance No. XII of 2000.](#)

4. In the said Ordinance, the existing section 8 shall be renumbered as sub-section (1) of that section and thereafter the following new sub-section shall be added :-

[Amendment in section 8 of Sindh Ordinance No. XII of 2000.](#)

“(2). An Owner holding land in more than one tapa shall, for the purpose of assessment, file a statement in respect of such land in such manner as may be prescribed.”.

5. In the said Ordinance, after section 8, the following new sections shall be inserted :-

[Insertion of section 8-A and 8-B in Sindh Ordinance No. XII of 2000.](#)

**“8-A Computation of Agricultural Income :-**

In computing the agricultural income of an assessee, the following allowances and deductions shall be made :-

- (a) Any expenditure on account of labour for –
  - (i) tilling the land; (ii) sowing the seed; (iii) ploughing/plenting; (iv) tending/pruning;
  - (v) rendering the produce fit to be taken to market;
  - (vi) any other agricultural operation.
- (b) Any expenditure incurred on purchase of –
  - (i) seed;
  - (ii) fertilizers and pesticides.
- (c) Any expenditure incurred on –

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- (i) Hiring animals, tractors, agricultural machinery and implements used for earning agricultural income ;
  - (ii) repair and maintenance of water-course.
- (d) Any expenditure incurred on –
- (i) harvesting of agricultural produce;
  - (ii) marketing of the agriculture produce.
- (e) Any sum paid on account of –
- (i) ushr;
  - (ii) local cess and other cesses;
  - (iii) water rate (Abiana);
  - (iv) electricity bills in respect of tube-wells and lift pumps used for agriculture;
  - (v) fuel charges in respect of tube-wells and lift pumps used for agriculture;
  - (vi) rent of land used for agriculture;
  - (vii) obtaining of agriculture loans;
  - (viii) mark-up on agriculture loans.
- (f) In respect of depreciation of such buildings, machinery and plant being the property of the assessee used for the purpose of earning agricultural income, allowance at the rate of fifteen percent of the written down value.
- (g) Any other expenditure not being in the nature of capital expenditure, personal or administrative expenses of the assessee laid out of expended wholly and exclusively for the purpose of agriculture.

**“8-B Allowances to be treated as deductions from Income :-**

Any allowance admissible under this Ordinance shall be included in the total agriculture in-come, but may be deducted from such such income for the purpose of computing the tax payable by an assessee under this Ordinance.

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6. In the said Ordinance, in sections 8,9,10,11 and 14, for the word “Collector”, the words “District Officer (Land Revenue and Estate)” shall be substituted.

[Amendment of section 8,9,10,11, and 14 of Sindh Ordinance No. XII of 2000.](#)