

SINDH ORDINANCE NO.XI OF 1993
THE SINDH AGRICULTURAL INCOME TAX ORDINANCE, 1993

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[30TH September,1993]

An ordinance 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.

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:-

1. (1) This Ordinance may be called the Sindh Agriculture Income Tax Ordinance, 1993.
 - (2) It shall come into force at once.
 - (3) It extends to the whole of the Province of Sindh.
- Short title, commencement and extent.**
2. (1) In this Ordinance, unless there is anything repugnant in the subject or context—
 - (a) “Act” means the Sindh Land Revenue Act, 1967;
 - (b) “Collector” means the Collector of the District and include 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 agricultural 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;
- Definition.**

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- (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 Ordinance;
- (i) “tax” means the agricultural income tax leviable under this Ordinance.

(2) All other words and expressions not defined in this Ordinance 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 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 within the limits of which the land to be taxed 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 Ordinance 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 Ordinance, 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 Ordinance, or, as the case may be, from the date on which such person so become 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 Ordinance to furnish particulars of the land owned by him and the said person shall be bound to comply with the order within such time, being not less than thirty days as may be specified in the notice. **Requisitioning of certain information, statement.**

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