THE SINDH LAND TAX AND AGRICULTURAL INCOME TAX ORDINANCE, 2000 (AMENDMENT) ACT, 2018

SINDH ACT NO. XXV OF 2018

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[22nd May, 2018]

AN ACT to amend the Sindh Land Tax and Agricultural Income Tax Ordinance, 2000.

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

It is hereby enacted as follows:-

Short title and commencement.

1. (1) This Act may be called the Sindh Land Tax and Agricultural Income Tax Ordinance, 2000 (Amendment) Act, 2018.

(2) It shall come into force at once.

Amendment in Ordinance No. XII of 2000.

2. In the Sindh Land Tax and Agricultural Income Tax Ordinance, 2000-

(1) in the title, for the words **"THE SINDH LAND TAX AND AGRICULTURAL INCOME TAX ORDINANCE, 2000",** the words **"THE SINDH AGRICULTURAL INCOME TAX ORDINANCE, 2000"** shall be substituted;

(2) in the preamble, for the words "tax on land and on income from agricultural land", the words "tax on income from the agricultural land and the produce thereof" shall be substituted;

(3) in section 1 sub-section (1), the words "Land Tax and" shall be omitted;

(4) in section 2-

(i) in clause (a), after sub-clause (c), the following shall be added, namely:-

"(d) any income declared as agricultural income in any return or statement or declaration made under the Income Tax Ordinance, 2001 (Ordinance No. XLIX of 2001).";

(ii) in clause (c)-

(a) the words "land or" shall be omitted; and

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(b) for the words "and included any", the words "including advance agricultural income tax" shall be substituted.;

(5) under CHAPTER-II-

(i) for the title "LAND TAX", the title "ADVANCE AGRICULTURAL INCOME TAX" shall be substituted;

(ii) in sections 3, 4 and 5 and the titles thereof, for the words "land tax", wherever occurring, the words "advance agricultural income tax" shall be substituted; and

(iii) after section 5, the following shall be added, namely:-

"5A.Advance agricultural income tax to be deemed as minimum tax- The advance agricultural income tax shall be deemed to be the minimum agricultural income tax of the owner or assessee in terms of the proviso to sub-section (1) of section 6.;

(6) in section 11, the words "land tax or" shall be omitted;

(7) in section 13, for the words "land tax", the words "advance agricultural income tax" shall be substituted;

(8) in section 17, for the words "land tax", the words "advance agricultural income tax" shall be substituted;

(9) in THE FIRST SCHEDULE-

(i) for the heading "EXEPTION", the heading "EXCEPTION" shall be substituted; and

(ii) under the heading EXCEPTION, so corrected, for the words "land tax", wherever occurring under serial numbers 1 and 2 thereunder, the words "advance agricultural income tax" shall be substituted; and

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(10) for the Second Schedule, the following shall be substituted namely:-

"THE SECOND SCHEDULE
(see Section 6)

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

(1)	Where the total income does not exceed Rs 1,200,000/= -------------	Nil
(2)	Where the total income exceeds Rs 1,200,000/= but does not exceed Rs 2,400,000/= -------------	5% of the amount exceeding Rs 1,200,000/=
(3)	Where the total income exceeds Rs 2,400,000/= but does not exceed Rs 4,800,000/= -----	Rs 60,000/- plus 10% of the amount exceeding Rs 2,400,000/
(4)	Where the total income exceeds Rs 4,800,000/= ----	Rs 300,000/= plus 15% of the amount exceeding Rs 4,800,000/=.".