THE SINDH AGRICULTURAL INCOME TAX (AMENDMENT) ACT, 2025.

SINDH ACT NO. XXV OF 2025.

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THE SINDH AGRICULTURAL INCOME TAX (AMENDMENT) ACT, 2025.

SINDH ACT NO. XXV OF 2025.

[15TH DECEMBER, 2025.]

AN ACT to amend the Sindh Agricultural Income Tax Act, 2025.

WHEREAS it is expedient to amend the Sindh Agricultural Income Tax Act, 2025, in the manner hereinafter appearing; **Preamble.**

It is hereby enacted as follows:

1. (1) This Act may be called the Sindh Agricultural Income Tax (Amendment) Act, 2025. **Short title and commencement.**

(2) It shall come into force at once and shall be deemed to have taken effect on and from the 1st day of January, 2025.

2. In the Sindh Agricultural Income Tax Act, 2025, hereinafter referred to as the said Act, in section 3, after sub-section (1), the following new sub-section shall be inserted: - **Amendment of section 3 of the Sindh Act No. II of 2025.**

"(1A) Notwithstanding anything contained in this Act, the rates of agricultural income tax applicable for the period commencing on the 1st day of January, 2025 and ending on the 30th day of June, 2025, shall be those as prescribed under the Sindh Agricultural Income Tax Ordinance, 2000 (Ordinance No. XII of 2000).".

3. In the said Act, in section 5, for the words and figures "1st January 2025", the words and figures "1" July, 2025" shall be substituted. **Amendment of section 5 of the Sindh Act No. II of 2025.**

4. In the said Act, after section 5, the following new section shall be inserted"- **Insertion of new section 5A in the Sindh Act No. II of 2025.**

"5A. Amendment of Schedules. (1) Notwithstanding anything contained in this Act, Government may, be notification in the official Gazette, amend the Schedules, at any time during a financial year, subject to the condition that the notification shall be laid in the Provincial Assembly of Sindh at the time of presentation of the Annual Budget for the next financial year.

(2) The notification under sub-section (1) may be made effective from any previous date specified in the notification issued under sub-section (1).

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(3) The notification under sub-section (1) shall be effective from the date specified therein, notwithstanding the fact that the issue of the official Gazette in which such notification appears is published at any time after that date.",

5. The Sindh Agricultural Income Tax (Amendment) Ordinance, 2025 is hereby repealed. **Repeal.**