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SINDH ORDINANCE NO.II OF 2000

THE SINDH AGRICULTURAL INCOME TAX (AMENDMENT) ORDINANCE, 2000

[17th May, 2000]

An Ordinance to amend the Sindh Agricultural Income Tax Act, 1994.

Preamble.

WHEREAS it is expedient to amend the Sindh Agricultural Income Tax Act, 1994, in the manner hereinafter appearing;

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 that circumstances exist which render it necessary to take immediate action;

NOW THEREFORE, in pursuance of the aforesaid Proclamation and 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:—

Short title and commencement.

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

(2) It shall come into force at once.

Amendment of Section 2 of Sind Act XXII of 1994.

2. In the Sindh Agricultural Income Tax Act, 1994, hereinafter referred as the said Act, in section 2 in sub-section (1)—

(i) after clause (b), the following shall be inserted: -

(bb) "cropped area" means any area of land which is some during a tax year including matured orchards, gardens, banana, horticultural items and betel leaf but excluding assets and nurseries.

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(bbb) "declaration" means the declaration of total cropped area in the prescribed form setting forth such particulars and accompanied by such statements, certificates and other documents and verified in such manner as may be prescribed.

(ii) In clause (i), the full stop at the end shall be replaced by a semi-colon and thereafter the following shall be added: -

(j) "tax year" means agricultural year as defined in the Act.

3. In the said Act, for section 3, the following shall be substituted: - **Amendment of section 3 of Sindh Act XXII of 1994.**

"3. "Levy of tax" (1) No tax shall be charged from an owner having a total holding of twelve acres or less in the irrigated areas and twenty four acres or less in the un-irrigated areas.".

Provided that nothing in this sub-section shall apply to orchards, gardens, banana and betel leaf.

(2) Save as provided in sub-section (1), the tax shall be enarged on cropped area basis during Kharif and Rabi respectively from every land owner, at the following rates: -

A – IRRIGATED AREA

COTTON	Rs.175 per acre
SUGAR CANE	Rs.200 per acre
WHEAT/RICE	Rs.100 per acre
FODDER	Rs.100 per acre
VEGETABLE	Rs.200 per acre
MATURED GARDENS ORCHARDS, BANANA AND BETEL LEAF	Rs.700 per acre
ALL OTHER CROPS	Rs.100 per acre

B – UN-IRRIGATED AREA

COTTON	Rs.90 per acre
SUGAR CANE	Rs.100 per acre
WHEAT/RICE	Rs.50 per acre
FODDER	Rs.50 per acre
VEGETABLE	Rs.100 per acre
MATURED GARDENS ORCHARDS, BANANA AND BETEL LEAF	Rs.350 per acre
ALL OTHER CROPS	Rs.50 per acre

Explanation: - If an owner cultivates on the same land more than one crop during the same cropping season he will be assessed on the basis of the crops the assessment of which is the highest:

4. In the said Act, for section 6-A, the following shall be substituted: - **Amendment of section 6-A of Sindh Act XXII of 1994.**

"6-A. Where any owner has without reasonable causes failed to furnish, within the time allowed for the purpose, any declaration under section 5, the Collector may impose upon such owner a penalty not exceeding one hundred rupees for every day during which the default continues. **Penalty for failure to furnish declaration.**

6-B. Where any owner has, without reasonable cause, failed to comply with any notice issued under section 6, the Collector may impose on him a penalty not exceeding the amount of tax chargeable on the total cultivated land. **Penalty for non-compliance with notice.**

Penalty for concealment of cropped area.

6-C. Where in the course of any proceedings under this Act, the Collector, the appellate or the revisional authority is satisfied that any owner has either in the said proceedings or in any earlier proceedings concealed his cropped area or furnished inaccurate particulars of such area of his land, he or it may impose upon such owner, a penalty not exceeding two and a half times, but in no case less than the amount of tax which has been evaded.

Imposition of penalty after notice of hearing.

6-D (1) No penalty under this Act shall be imposed on any owner unless he has been given a reasonable opportunity of being heard.

(2) The imposition of such penalty shall be without prejudice to any other liability incurred by such owner.