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*THE SINDH AGRICULTURAL INCOME TAX ORDINANCE, 2000

SINDH ORDINANCE NO. XII OF 2000

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[16th October, 2000]

An Ordinance to provide for imposition of [1][tax on income from the agricultural land and the produce thereof] in the province of Sindh. **Preamble.**

WHEREAS it is expedient to revise the provisions of the Sindh Agricultural Income Tax Act, 1994;

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 the 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:-

CHAPTER-I
PRELIMINARY

1. (1) This Ordinance may be called the Sindh [2][***] Agricultural Income Tax Ordinance, 2000. **Short title, extent and commencement.**

(2) It extends to the whole of the Province of Sindh.

(3) It shall come into force at once and shall be deemed to have taken effect on and from 1st July, 2000 (from Kharif 2000).

2. In this Ordinance, unless there is anything repugnant in the subject or context – **Definitions.**

(a) "agricultural income" means –

(a) any rent or revenue derived from land which is situated in the Province of Sindh and is used for agricultural purposes;

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* Substituted words of title by Sindh Act No. XXV of 2018, dated 22nd May, 2018.
[1] Omitted words by Sindh Act No. XXV of 2018, dated 22nd May, 2018.
[2] Substituted words by Sindh Act No. XXV of 2018, dated 22nd May, 2018.

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(b) any income derived from such land by –

(i) agricultural; or

(ii) the performance by a cultivator or receiver of rent-in-kind or any process ordinarily employed by a cultivator or receiver of rent-in-kind to render the produce raised or received by him fit to be taken to market; or

(iii) the sale by a cultivator or receiver of rent-in-kind of the produce raised or received by him, in respect of which no process has been performed other than a process of the nature described in paragraph (ii);

(c) any income derived from any building owned and occupied by the receiver of the rent or revenue of any such land, or occupied by the cultivator or the receiver of rent-in-kind, of any land with respect to which, or the produce of which any operation mentioned in paragraphs (ii) and (iii) is carried on;

Provided that the building is on or in the immediate vicinity of the land, and is a building which the receiver of the rent or revenue or the cultivator, or the receiver of the rend-in-kind by reason of his connection with the land, requires as a dwelling house, or a store- house or other out building;

[1][(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).]

(b) "agricultural income year" means –

(i) the agricultural year as defined in the Sindh Land Revenue Act, 1967;

[1] Added new sub-clause by Sindh Act No. XXV of 2018, dated 22nd May, 2018.

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(ii) such period as the Board of Revenue may, in the case of any person or class of persons specify by notification in the official Gazette;

(c) "agricultural income tax" means [1][***] agricultural income tax leviable under this Ordinance [2][including advance agricultural income tax] penalty, fee or other charge or any sum or amount payable under this Ordinance;

(d) "assesse" means a person by whom any tax or any other sum of money is payable under this Ordinance and includes –

(i) every person in respect of whom any proceedings under this Ordinance has been taken for the assessment of his agricultural income or, as the case may be, the agricultural income of any other person in respect of which he is assessable or of the amount of refund due to him or to such other person;

(ii) every person who is require to file a return of total agricultural income under this Ordinance; and

(iii) every person who is deemed to be an assesse or an assesse in default under any provision of this Ordinance.

(e) "assessment" includes reassessment and additional assessment and the cognate expressions shall be construed accordingly;

(f) "assessment year" means the period of twelve months beginning on the first day of July next following the income year and includes any such period which is deemed under any provision of this Ordinance to be the assessment year in respect of any agricultural income or any agriculture income year;

(g) "Board of Revenue" means the Board of Revenue established under the Sindh Board of Revenue Act, 1957;

[1] Omitted words by Sindh Act No. XXV of 2018, dated 22nd May, 2018.
[2] Substituted words by Sindh Act No. XXV of 2018, dated 22nd May, 2018.

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[1][(h)***]

(i) "co-operative society" means a co-operative society registered under the Sindh Cooperative Societies Act, 1925 or under any other law for the time being in force in Pakistan for the registration of cooperative societies;

(j) "cultivated land" means the net area sown which was actually cropped during a tax year regardless of the number of crops raised and includes area under matured orchards for the same year;

[2][(jj) "District Officer" means the District Officer ([3][Revenue]) and includes any officer appointed under the Sindh Land Revenue Act, 1967 to discharge the duties of the District Officer;]

(k) "Government" means the Government of Sindh;

(l) "matured orchard" means orchard of the age of seven years or more in the case of mango orchard and of the age of five years or more in the case of other orchards;

[4][(m) "owner" includes a mortgagee in possession, lessee, any other person in possession or tenant of Government land or owner of private land;]

Explanation-I Where any land is owned by more one person whether as member of a firm or association or otherwise, every one of these person individually to the extent of his share in the said land, shall be deemed to be an owner.

Explanation-II Every "ward" whose estate is managed by a Court of Wards shall be deemed to be the owner of such estate.

Explanation-III A share holder of a joint stock company or member of a Cooperative Farming Society shall be deemed to be the owner of such

[1] Omitted clause by Sindh Ordinance No. XXX of 2001, dated 31st August, 2001.
[2] Inserted new clause by Sindh Ordinance No. XXX of 2001, dated 31st August, 2001.
[3] Substituted words by Sindh Ordinance No. XXXVI of 2001, dated 28th November, 2001.
[4] Substituted clause by Sindh Ordinance No. XXX of 2001, dated 31st August, 2001.

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portion of the land possessed by the company or the society as is proportionate to his share or interest as a share holder or member as the case may be.

(n) "prescribed" means prescribed by rules;

(o) "rules" means rules made under this Ordinance.

CHAPTER-II
[1][ADVANCE AGRICULTURAL INCOME TAX]

3. Subject to the other provision of this Ordinance, there shall be charged, levied, and paid for every assessment year a [2][advance agricultural income tax] in respect of cultivated land of an owner at the rates specified in the First Schedule to this Ordinance. **Charge of [2][advance agricultural income tax].**

4. The [2][advance agricultural income tax] shall be payable by the owner of land in respect of cultivated land in such manner as may be prescribed. **Liability to pay [2][advance agricultural income tax].**

5. The [2][advance agricultural income tax] shall be assessed and collected by the [3][District Officer (Revenue)] in such manner as may be prescribed. **Assessment and collection of [2][advance agricultural income tax].**

[4][5A. 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. **Advance agricultural income tax to be deemed as minimum tax.**

CHAPTER-III
AGRICULTURAL INCOME TAX

6. (1) Subject to the provisions of this Ordinance, [5][***] there shall be charged, levied, assessed and paid for each assessment year agricultural income tax in respect of total agriculture income of the agriculture income year of an owner at the rates specified in the Second Schedule to this Ordinance. **Agricultural income tax.**

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[1] Substituted words of title by Sindh Act No. XXV of 2018, dated 22nd May, 2018.
[2] Substituted words by Sindh Act No. XXV of 2018, dated 22nd May, 2018.
[3] Substituted words by Sindh Ordinance No. XXXVI of 2001, dated 28th November, 2001.
[4] Added new section 5A by Sindh Act No. XXV of 2018, dated 22nd May, 2018.
[5] Omitted words by Sindh Ordinance No. XXX of 2001, dated 31st August, 2001.

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Provided that if in any case the tax assessed under this sub-section works out to be less than the tax calculated in accordance with the First Schedule, then the owner shall pay the tax worked out in accordance with the First schedule.

(2) Government may by notification in the official gazette require an owner having cultivated land above a certain limit to file a return of his agricultural income of the agriculture income year.

7. The agriculture income tax shall be payable by the owner in such manner as may be prescribed. **Liability to pay agriculture income tax.**

8. [1][(1)] Subject to the provisions of this Ordinance, agricultural income tax shall be assessed and collected by the [2][District Officer ([3][Revenue])] in such manner as may be prescribed. **Assessment and collection of agriculture income tax.**

[4][(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][8-A. In computing the agricultural income of an assesse, the following allowances and deductions shall be made:- **Computation of Agricultural Income.**

(a) Any expenditure on account of labour for-

(i) tilling the land;

(ii) sowing the seed;

(iii) ploughing/planting;

(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-

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[1] Renumbered section 8 as sub-section (1) by Sindh Ordinance No. XXX of 2001, dated 31st August, 2001.
[2] Substituted words by Sindh Ordinance No. XXX of 2001, dated 31st August, 2001.
[3] Substituted words by Sindh Ordinance No. XXXVI of 2001, dated 28th November, 2001.
[4] Added sub-section by Sindh Ordinance No. XXX of 2001, dated 31st August, 2001.
[5] Inserted sections 8-A & 8-B by Sindh Ordinance No. XXX of 2001, dated 31st August, 2001.

(i) seed;

(ii) fertilizers and pesticides.

(c) Any expenditure incurred on-

(i) hiring animals, tractors, agricultural machinery and implements used for earing agricultural income;

(ii) repair and maintenance of water-course.

(d) Any expenditure incurred on-

(i) harvesting of agricultural produce;

(ii) marketing of the agricultural produce.

(e) Any sum paid on account of-

(i) usher;

(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 agricultural loans;

(viii) mark-up on agricultural loans.

(f) In respect of depreciation of such buildings, machinery and plant being the property of the assesse 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 assesse laid out or expended wholly and exclusively for

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the purpose of agriculture.

8-B. Any allowance admissible under this Ordinance shall be included in the total agricultural income, but may be deducted from such income for the purpose of computing the tax payable by an assesse under this Ordinance.] **Allowance to be treated as deductions from Income.**

CHAPTER-IV
MISCELLANEOUS

9. Where in the course of any proceedings under this Ordinance, the [1][District Officer ([2][Revenue])] or the appellate or revisional authority is satisfied that any owner has, either in the said proceedings or in any earlier proceedings relating to an assessment in respect of any agriculture income tax year, concealed the particulars of cultivated land or furnished in-accurate particulars of such cultivated land, he or it may impose upon such owner a penalty equal to the amount of land tax which the said owner sought to evade by concealment of his cultivated land or furnishing of inaccurate particulars of such cultivated land as aforesaid. **Penalty for concealment of cultivated land.**

10. Where in the course of any proceedings under this Ordinance, the [3][District Officer ([4][Revenue]] or the appellate or revisional authority is satisfied that any person has either in the said proceedings or in any earlier proceedings relating to an assessment in respect of agriculture income year concealed his agricultural income or furnished inaccurate particulars of such income he or it may impose upon such person a penalty equal to the amount of tax which the said person sought to evade by concealment of his agricultural income or furnishing of inaccurate particulars of such income, as aforesaid. **Penalty for concealment of agricultural income etc.**

11. No penalty shall be imposed on any person by a [5][District Officer ([6][Revenue])] or the appellate or revisional authority unless such person has been given a reasonable opportunity of being heard. **Imposition of penalty.**

12. Refund of land tax or agricultural income tax where due shall be **Refund.**

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[1] Substituted words by Sindh Ordinance No. XXX of 2001, dated 31st August, 2001.
[2] Substituted words by Sindh Ordinance No. XXXVI of 2001, dated 28th November, 2001.
[3] Substituted words by Sindh Ordinance No. XXX of 2001, dated 31st August, 2001.
[4] Substituted words by Sindh Ordinance No. XXXVI of 2001, dated 28th November, 2001.
[5] Substituted words by Sindh Ordinance No. XXX of 2001, dated 31st August, 2001.
[6] Substituted words by Sindh Ordinance No. XXXVI of 2001, dated 28th November, 2001.

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made in such manner as may be prescribed.

13. Government may exempt any land or class of owner wholly or partially from payment of [1][advance agricultural income tax] or agricultural income tax in a manner and to the extent as prescribed by the rules. **Exemption.**

14. Accounts regarding demand and recovery of tax shall be maintained by the [2][District Officer ([3][Revenue])] in such manner as may be prescribed. **Maintenance of accounts.**

15. Subject to the other provisions of this Ordinance, the provisions of section 13 and 14 of the Sindh Land Revenue Act, 1967 shall apply to the cases of land tax and agricultural income tax under this Ordinance. **Application of Act XVII of 1967.**

16. 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 Sindh Land Revenue Act, 1967. **Appeal, review or revision.**

17. No Civil Court shall have jurisdiction in any manner relating to the assessment or collection of the agricultural income tax or [4][advance agricultural income tax] and no order passed or proceedings taken by an authority under this Ordinance shall be called in question in any Civil Court. **Bar of jurisdiction.**

18. Government may make rules to carry out the purposes of this Ordinance. **Rules.**

19. The Sindh Agricultural Income Tax Act, 1994 (XXII of 1994.) shall stand repealed from Kharif, 2000. **Repeal.**

THE FIRST SCHEDULE
(See section 3)

(i)	Irrigated land	Rs. 200/-	per acre per annum.
(ii)	Un-Irrigated land	Rs. 100/	per acre per annum.
[5][(iii)	Matured Orchard		

[1] Substituted words by Sindh Act No. XXV of 2018, dated 22nd May, 2018.
[2] Substituted words by Sindh Ordinance No. XXX of 2001, dated 31st August, 2001.
[3] Substituted words by Sindh Ordinance No. XXXVI of 2001, dated 28th November, 2001.
[4] Substituted words by Sindh Act No. XXV of 2018, dated 22nd May, 2018.
[5] Substituted clause (iii) by Sindh Ordinance No. XX of 2002, dated 22nd June, 2002.

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	Banana and Betal Leaf-		
(a)	Irrigated	Rs. 500/-	per acre per annum.
(b)	Un-Irrigated	Rs. 250/-	per acre per annum.]

[1]**[EXCEPTION]**

1. No [2][advance agricultural income tax] shall be levied on holding upto [3][sixteen] acres irrigated and [4][thirty two] acres un-irrigated. This exemption shall not apply to matured orchard, Banana and Betal leaf.

2. No [5][advance agricultural income tax] shall be levied in 'Thar' 'Desert' and 'Kohistan' areas.

[6]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/=]

[1] Substituted words by Sindh Act No. XXV of 2018, dated 22nd May, 2018.
[2] Substituted words by Sindh Act No. XXV of 2018, dated 22nd May, 2018.
[3] Substituted words by Sindh Act No. III of 2003, dated 8th July, 2003.
[4] Substituted words by Sindh Act No. III of 2003, dated 8th July, 2003.
[5] Substituted words by Sindh Act No. XXV of 2018, dated 22nd May, 2018.
[6] Substituted Second Schedule by Sindh Act No. XXV of 2018, dated 22nd May, 2018.