SIND ORDINANCE NO. XI OF 2000 THE SINDH AGRICULTURAL INCOME TAX (AMENDMENT) AMENDING ORDINANCE, 2000

Preamble CONTENTS

SECTIONS

CHAPTER-I PRELIMINARY

- 1. Short title extent and commencement.
- 2. Definitions.

CHAPTER-II LAND TAX

- 3. Charge of land tax.
- 4. Liability to pay land tax.
- 5. Assessment and collection of land tax.

CHAPTER-III AGRICULTURAL INCOME TAX

- 6. Agricultural income tax.
- 7. Liability to pay agriculture income tax.
- 8. Assessment and collection of agriculture income tax.

CHAPTER-IV MISCELLANEOUS

- 9. Penalty for concealment of cultivated land.
- 10. Penalty for concealment of agricultural income etc.
- 11. Imposition of penalty.
- 12. Refund.
- 13. Exemption.
- 14. Maintenance of accounts.
- 15. Application of Act XVII of 1967.
- 16. Appeal, review or revision.
- 17. Bar of jurisdiction.
- 18. Rules.
- 19. Repeal.

THE FIRST SCHEDULE

(See section 3)

THE SECOND SCHEDULE

(See section 6)

SIND ORDINANCE NO. XI OF 2000 THE SINDH AGRICULTURAL INCOME TAX (AMENDMENT) **AMENDING ORDINANCE, 2000**

[12th October, 2000]

An Ordinance to amend the Sindh Agricultural Income Tax (Amendment) Ordinance, 2000.

WHEREAS it is expedient to amend the Sindh Agricultural Preamble. Income Tax (Amendment) Ordinance, 2000, 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 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:-

1. This Ordinance may be called the Sindh Agricultural Short title and Income tax (Amendment) Amending Ordinance, 2000.

commencement.

- It shall come into force at once. (2)
- In the Sindh Agricultural Income Tax (Amendment) Ordinance, 2000 (Sindh Ordinance No. II of 2000), in section 1, in subsection (2), after the word "once" the words, comma and figure "and shall be deemed to have taken effect on and from Kharif, 1999" shall be added and shall be deemed always to have been so added.

Amendment of Section 1 of **Sindh Ordinance** II of 2000.