



THE BALOCHISTAN GAZETTE

PUBLISHED BY AUTHORITY

NO. 12 QUETTA FEBRUARY WEDNESDAY 14, 1996

BALOCHISTAN PROVINCIAL ASSEMBLY SECRETARIAT.

NOTIFICATION.

Dated Quetta, the 14th February, 1996.

NO.PAB/LEGIS:V (24)/95. The Balochistan Agricultural Income Tax Bill, 1996 having been passed by the Provincial Assembly on 1st February, 1996 and assented to by the Government of Balochistan, is hereby published as an Act of the Provincial Assembly.

THE BALOCHISTAN AGRICULTURAL INCOME TAX ACT, 1996. (BALOCHISTAN ACT NO.II OF 1996).

(First published after having received the assent of the Governor of Balochistan in the Balochistan Gazette (Extra Ordinary) dated the 14th February, 1996).

AN ACT

to provide, for imposition of tax on income from Agricultural land situated in the Province of Balochistan.

Preamble

WHEREAS it is expedient to provide for imposition of tax on income from agricultural land situated in the Province of Balochistan.

It is hereby enacted as follows:-

Short title commencement and extent.

- (1) This Act may be called the Balochistan agricultural Income Tax Act, 1996.

Printed by the Controller Printing and Stationery Department Balochistan, Quetta.
D.No.12-50 Copies-3-96.

Price Rs.2/90

(2) It shall come into force at once and shall be deemed to have taken effect on the 1st day of January, 1996.

(3) It extends to the whole of the Province of Balochistan.

Definition.

2. (1) In this Act, unless there is anything repugnant in the subject or context :-

(a) "Collector" mean the Collector of the district and includes any officer appointed under the Act to discharge the duties of the Collector by the Government;

(b) "Government" means Government of the Province of Balochistan;

(c) "Land" means land which is used or can be used for agricultural purposes sub-servient to agriculture and is assessed to Land Revenue/Ushr and includes the land owned by the Federal or Provincial Government in possession of lessess tenants or grantees but does not include the site of buildings and other structures on such lands;

(d) "Owner" means the land owner and includes a mortgagagee or lessee with possession;

(e) "Prescribed" means prescribed by rules;

(f) "produce index unit" shall be deemed to have the meaning as assigned to it by the Land Reforms Act, 1977 (II of 1977);

(g) "Rules" means rules framed under this Act;

(h) "Tax" means the agricultural income tax leviable under this Act.

(2) Words and expressions used in this Act but not herein defined shall have the meanings as assigned to them Act, 1967 (XVII of 1967).

Levy of tax.

3. (1) No tax shall be charged on land not exceeding 4,000 produce index units.

(2) The tax shall be charged at the rate of two (2) rupees per index unit on the land cultivated in excess of 4000 index units only upto 6000 index units and at the rate of three (3) rupees per index unit on the land cultivated exceeding 6000 units.

(3) The tax shall be paid by the owner of the land in respect of which it is assessed and levied.

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(4) Neither the exemption of 4000 produce index units nor rate of tax mentioned in sub section (2) of section 3 shall be varied except by an Act passed by the Provincial Legislative Assembly.

Explanation-I. Cultivated area would be that farm area which is actually cropped during the year irrespective of the number of crops raised in that year and includes the area under orchard.

II. Any crop that takes more than twelve months to mature and be harvested which falls in two financial/revenue years shall be taken as one crop cultivated for the purpose of accounting for income tax chargeable.

Remission or suspension of tax.

4. (1) the tax shall not be levied in case of any calamity if the land revenue or Ushr of land exceeding 4000 produce index unit is remitted.

(2) if the land revenue or Ushr is suspended for any period, the tax shall also remain suspended for the period that the Land Revenue or Ushr is suspended.

Assessment and collection of tax.

5. (1) The tax shall be assessed by the collector of the district within the limits of which the land to be taxed is situated or where the owner resides and where the land is situated in more than one district it shall be deemed to be one holding for the purpose of this Act and shall be assessed by the Collector of the district who has assessed the tax.

(2) The tax shall be collected in the manner prescribed for the collection of Land revenue/Ushr under the Balochistan Land Revenue Act, 1967 (XVII of 1967).

Liability of person owing land in more than one village of a district or districts.

6. every person, who is or becomes an owner of land within the meaning of this Act, in more than one village and is or becomes liable to the payment of tax, shall, within sixty days of the commencement of this Act, or, as the case may be, from the date on which such person so becomes liable, submit full particulars of such land to the collector of such ~~of~~ district of the fact of his having submitted full particulars of such land.

Requisitioning of certain information, statement.

7. (1) The Collector may at any time by order in writing to be served by registered post, call upon any person whose case in the opinion of Collector, covered by this Act, to furnish full particulars of the land owned by him and the said person shall be bound to comply with the orders within such time, being not less than thirty days as may be specified in the notice.

(2) If the person to whom such notice is issued fails without reasonable cause to comply with it within the specified period, the Collector may assess his land to tax without such statement on the basis of such enquiry as he may deem necessary.

Exemption.

8. Government may exempt any person or class of person wholly or partly from payment of tax as may be prescribed by the rules.

Appeal,
review or
revision.

9. For the purpose of appeal, review or revision, an order passed under this Act shall be deemed to be an order passed by Collector within the meaning of this Act.

Bar of
Jurisdiction.

10. No order passed or proceedings taken by any authority under this Act shall be called in question in any civil Court.

Rule making
Power.

11. Government may make rules to carry out the purpose of this Act.

Repeal.

12. The Balochistan agricultural Income Tax Ordinance, 1994 (VII of 1994) is hereby repealed.

SCHEDULE

(See Section 3)

The tax shall be charged on the basis of produce index Units payable by the owner of land on the cultivated land at the following rates :-

Upto 4000 Produce Index Units.	Nil.
Above 4000 Produce Index Units.	Rs.2/- per Produce Index Unit in excess of the exempted limit.
Exceeding 6000 Produce Index Units.	Rs.3/- per Produce Index Units.

AKHTAR HUSAIN KHAN
Secretary,
Provincial Assembly of Balochistan.