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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 Governor 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 ~ , 2 income from agricultural land situated in the Province of Balochistan. =~ = —

It is hereby enacted as follows:-

Short title 1. (1) This Act may be called the Balochistan agricultural Income commencement Tax Act, 1996.
and extent.

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Definition.

Levy of tax.

(2)

2

It shall come into force at once and shall be deemed to

have taken effect on the 1st day of January, 1996.

(3)

2. (1)

It extends to the whole of the Province of Balochistan.

In this Act, unless there is anything repugnant in the

subject or context :-

(a)

(b)

(c)

(d)

(e)

(f)

(g)

(h)

(2)

"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;

"Government" means Government of the Province of Balochistan;

"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;

"Owner" means the land owner and includes a mortagagee or lessee with possession;

"Prescribed" means prescribed by rules;

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

"Rules" means rules framed under this Act;

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

Words and expressions used in this Act but not herein

defined shall have the meanings as assigned to them Act, 1967 (XVII of 1967).

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.

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Remission or
suspension of
tax.

Assessment and
collection of
tax.

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

or districts.

Requisitioning
of certain
information,
statement.

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

(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 giete
cropped during the year irrespective of the number of Crops if 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.

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.

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).

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 @glegess district of the fact of his having submitted full particulars of such land.

hes (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.

Exemption.

Appeal,
review or
revision.

Bar of
Jurisdiction.

Rule making
Power.

Repeal.

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(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.

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

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.

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

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

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 Rs.3/- per Units. Produce Index

Units.

AKHTAR HUSAIN KHAN
Secretary,
Provincial Assembly of Balochistan.