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GOVERNMENT OF BALOCHISTAN
LAW DEPARTMENT.

NOTIFICATION.

Dated Quetta, the 2nd October, 1993.

No. Legis. 1-94/LAW/93. The following Ordinance made by the Governor of Balochistan on the 30th September, 1993, is hereby published for general information :--

BALOCHISTAN ORDINANCE NO.V OF 1993.

THE BALOCHISTAN AGRICULTURAL
INCOME TAX ORDINANCE, 1993.

AN
ORDINANCE

to provide for imposition of tax on Agricultural Income
in the Province of Balochistan.

Preamble. : WHEREAS it is expedient to provide for the levy of tax on Agricultural Income accruing from lands situated in the Province of Balochistan;

AND WHEREAS the Provincial Assembly is not in session and the Governor of Balochistan is satisfied that circumstances exist which render it necessary to take immediate action;

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Short title
extend and
commencement,

Definitions.

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NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 128 of the Constitution of the Islamic Republic of Pakistan, the Governor of Balochistan is pleased to make and promulgate the following Ordinance :--

1. (1) This Ordinance may be called the Balochistan Agricultural Income Tax Ordinance, 1993.

(2) It extends to the whole of the Province of Balochistan except the Tribal Areas.

(3) It shall come into force at once.

2: In this Ordinance, unless there is anything repugnant to the subject or context,-

(a) "Collector" means the Collector of the District and includes any officer appointed under the West Pakistan Land Revenue Act, 1967, to discharge the duties of the

Collector;

(b) "Cultivated" means the land which harvest the crops;

(c) "Estate" and "assessment circle" shall have the meaning

assigned to these expressions in the West Pakistan Land Revenue Act, 1967;

(d) "Government" means the Government of Balochistan;

(e) "Land" means land which is not occupied as the site of any building and is used for agricultural purposes or purposes sub-servient to agriculture and is assessed to Land-revenue, or is not owned by Federal or Provincial Government but includes land of such Government in possession of Leasseees, tenants or grantees;

m9) "Land-Revenue" means the land-revenue assessed on any land under the West Pakistan Land Revenue Act, 1967, and where any land is not so assessed, the land-revenue assessed on similar land in the same estate or assessment

circle;

(g) "Owner" includes a mortgage with possession;

(h) "Produce index unit" shall be deemed to have the same

meaning as assigned to it by the Land Reforms Act,
1977 (II of 1977);

Levy and
Collection of
Tax.

Authority to
assess the tax
and Agency for
collection.

Orders subjected
to appeal, review
or revision.

Assessment of
person owning land
in more than one
estate.

(i) "Tax" means agricultural Income Tax assessed by the Collector or any other person on his behalf under this Ordinance only on the cultivated land irrigated by any source of irrigation on Produce Index Units.

3. (1) A tax shall be assessed, levied and collected every year, in accordance with, and subject to the provisions of this Ordinance, in respect of income from land at the rates specified in the schedule attached to this Ordinance .

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

(3) The tax shall be assessed and levied on the cultivated area of Produce Index Units owned by the land owner after adjusting the payment of Ushr, if any,.

4. (1) Subject to the rules that may be framed in this behalf under Section 8, the tax shall be assessed by the Collector of the district within the limits of which the land to be taxed is situated.

(2) The tax shall be collected as Land Revenue by the staff of the Land Revenue Administration under the control of the Collector, as provided in the West Pakistan Land Revenue Act, 1967.

(3) The tax shall be paid in one or more instalments in the manner fixed by the Government.

5. 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 West Pakistan Land Revenue Act, 1967.

6. (1) Every person, who is or becomes an owner of land within the meaning of this Ordinance, in more than one estate, and is or becomes liable therefore to the payment of the tax, shall submit full particulars of

such land to the Collector who is to make the assessment, and where such estates are situated in more than one district, he shall furthermore intimate to the Collector of all the other districts within which such estates are situated the fact of having so submitted full particulars.

(2) The particulars shall be submitted and the intimation given within 60 days of the commencement of this ordinance or of such persons so becoming liable, whichever period expires later.

Bar of
jurisdiction.

Power to make
rules.

(3) The Collector who is to make the assessment may at any time by order in writing to be served by registered post, call for such statement from any person whose case is in the opinion of the Collector, covered by this section, and the said person shall be bound to comply with the orders within such time being not less than thirty days as may be fixed in the notice.

(4) If the person to whom such notice is issued fails to comply with it, the Collector may assess him to tax under this Ordinance, without such statement to the best of his knowledge.

7. No Civil Court shall have jurisdiction in any matter relating to the assessment or collection of this tax under this Ordinance and no order passed or proceedings taken by any authority under this Ordinance shall be called in question in any Civil Court.

8. The Government may make rules to carry out the purposes of this Ordinance.

Dated QUETTA, Brigadier S.A.Raheem Durrani,
the 30th September, 1993. Governor Balochistan.

Muhammad Anwar Lehri,
Secretary Law.

SCHEDULE.

(See section 3 of the Ordinance)

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.