

THE BALOCHISTAN TAX ON LAND  
AND AGRICULTURAL INCOME  
ORDINANCE, 2000 (AMENDMENT-2025)

(Bal Ordinance II of 2000)

CONTENTS

SECTIONS

Preamble.

CHAPTER - I

PRELIMINARY

1. Short title, extent and commencement.

2. Definitions.

CHAPTER - II

LAND TAX.

3. Taxon Land.

4. Liability to pay Land Tax.

5. Assessment and Collection of Tax.

5-A. Computation of agricultural income.

5-B. Allowances to be treated as deduction from income.

5-C. Liability in the case of deceased person.

5-D. Liability of agents representing [taxpayer.]

CHAPTER - III

AGRICULTURAL INCOME TAX

6. Charge of Agriculture Income Tax.

6-A. Super tax on high earning persons.

[www.ezqanoon.com](http://www.ezqanoon.com)

10.

10-A.

10-B.

11.

12.

13.

14.

15.

16.

17.

18.

19.

[www.ezqanoon.com](http://www.ezqanoon.com)

Tax on the basis of income tax return.

Liability to pay Agriculture Income Tax.

Assessment and Collection of Agriculture Income Tax.

#### CHAPTER - IV

#### MISCELLANEOUS

Penalty for Concealment of Cultivated land etc.

Penalty for Concealment of Agriculture Income etc.

Penalty for failure to furnish statements or return, etc.

Default surcharge for non-payment or late payment of tax.

Personal hearing.

Refund.

deleted

Maintenance of Accounts.

Application of Act XVII of 1967.

Appeal, Review or Revision.

Bar of jurisdiction.

Rules.

Repeal.

Error! Reference source not found.

## THE SECOND SCHEDULE

1 THE BALOCHISTAN TAX ON LAND

AND AGRICULTURAL INCOME

ORDINANCE, 2000 (AMENDMENT-2025)

Preamble.

Short title,  
extent and  
commencement.

(Balochistan Ordinance II of 2000)

[30% June, 2000}

An Ordinance to provide for imposition of tax  
on Land and Income from Agricultural Land  
situated in the Province of Balochistan.

WHEREAS it is expedient to provide for  
imposition of tax on Land and Income from  
Agricultural Land in the Province of Balochistan;

And WHEREAS the Provincial Assembly of  
Balochistan stand suspended in pursuance of the  
Proclamation of Emergency of the fourteenth day of  
October, 1999, and the Governor of Balochistan is  
satisfied that circumstances exist which render it  
necessary to take immediate action;

NOW THEREFORE, in pursuance of Article 4  
of the Provisional Constitution (Amendment)  
Order, 1999 (Chief Executive's Order No 9 of  
1999), and in exercise of all powers enabling him  
in that behalf, the Governor of Balochistan on the  
instructions of the Chief Executive of Pakistan is  
pleased to make and promulgate the following  
Ordinance: —

CHAPTER - I  
PRELIMINARY

1. (1) This Ordinance may be called the  
Balochistan Tax on Land and Agricultural Income  
Ordinance, 2000.

(2) It extends to the whole of Balochistan

This Ordinance was promulgated by the Governor of Balochistan on 30 June, 2000; published in the  
Balochistan Gazette (Extraordinary) No. 20, dated 30 June, 2000. Saved and validated by P.C.O. 1 of  
1999, further declared continue to be inforce under Article 270 AAA of the Constitution of Islamic  
Republic of Pakistan, 1973 (as amended vide 18t Amendment).



except the Tribal Areas.

(3) It shall come into force with effect from the first day of July, 2000.

Definitions. 2. 1[(1)] In this Ordinance unless there is anything repugnant in the subject or context —

(a) “agricultural income” means —

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

(ii) any income derived from such land by agriculture or the performance by a cultivator or receiver of rent-in-kind or any process ordinarily employed by cultivator or receiver of rent-in-kind to render the produce raised or received by him fit to be taken to market or in respect of which no process has been performed other than a process of the nature described here in above;

(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 person has been performed other than a person of the nature described in paragraph (ii);

1 Inserted the parenthesis and number by Balochistan Act, No. VIII of 2025; passed by the Provincial Assembly of Balochistan on 3 February, 2025 and assented to by the Governor Balochistan on 14th February, 2025.

(iv) 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 sub clause (ii) 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 of the cultivator, or the receiver of the rent-in-kind by reason of his connection with the land, requires as a dwelling house, or a store- house, or other out building;

(b) 1[Tax Payer] 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 proceeding under this Ordinance has been taken for the assessment of his agricultural income or, as the case may be, the agricultural income of any

1 Substituted for the word "assessee" by the Balochistan Act, No. VIII of 2025; passed by the Provincial Assembly of Balochistan on 3 February, 2025 and assented to by the Governor Balochistan on 14th February, 2025.

(c)

(d)

(e)

(f)

other person in respect of which he is assessable or of the amount of refund due or to such other person;

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

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

“assessment” includes reassessment and additional assessment and the related expressions shall be construed accordingly;

Tax 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;

“Board of Revenue” means the Board of Revenue established under the Balochistan Board of Revenue Act, 1957 (XI of 1957);

“Collector” means the Collector of a district appointed under the Balochistan Land Revenue Act,

Substituted for the word “assessment year” by the Balochistan Act, No. VIII of 2025; passed by the Provincial Assembly of Balochistan on 34 February, 2025 and assented to by the Governor Balochistan

on 14 February, 2025.

1967 (XVII of 1967);

II(fa) "Company" means a company as defined in the Companies Act, 2017 (XIX of 2017), a body corporate formed by or under any law in force in Pakistan, a modaraba, a trust, a body incorporated by or under the law of a country outside Pakistan relating to incorporation of companies, a co-operative society, a finance society or any other society;]

(g) "Society" means a society registered under the Co-operative Society Act, 1925 (VII of 1925) or under any other Law for the time being inforce in Pakistan for the registration of societies;

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

(i) "Agriculture income year" means:-  
(i) The agricultural year as

defined in Balochistan Land Revenue Act, 1967;

(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;

(j) "matured orchard" means orchards of the age of seven years or more in the case of

1 Inserted a new clause (fa) by the Balochistan Act, No. VIII of 2025; passed by the Provincial Assembly of Balochistan on 34 February, 2025 and assented to by the Governor Balochistan on 14 February, 2025.

\*[(s)

2[(ka)

(1)

1 Clause (k) substituted by Ordinance XXI of 2001.

2 Inserted a new clause (ka) by the Balochistan Act, No. VIII of 2025; passed by the Provincial Assembly of Balochistan on 34 February, 2025 and assented to by the Governor Balochistan on 14 February, 2025.

3 Substituted by Ordinance XXI of 2001, for “in possession or tenant of Government lands”.

mango orchards and of the age  
of five years or more in the case  
of other orchards;

“cultivated land” means any area  
of land which was sown at least  
once during the tax year.

Including land under matured  
orchard which bore fruit during  
the tax year, but excluding land  
under planted forest or forest  
nursery;]

“Ordinance” means the  
Balochistan Tax on Land and  
Agriculture Income Ordinance,  
2000;

“owner” includes a mortgagee  
3for lessee in possession of  
Government as well as private  
lands and also the tenants of  
Government lands;]

Explanation I. Where any  
land is owned by more than one  
person whether as member of a  
firm or association or otherwise,  
every one of these persons  
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 \_ co-operative

\*[(la)

(m)

(n)

(o)

2[(p)

(q)

farming society shall be deemed to be the owner of such 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;

“Person” means an individual or a company;]

“prescribed” means prescribed by rules;

“rules” means rules made under this Ordinance;

“agriculture income tax” means tax on land or agricultural income leviable under this Ordinance and includes any penalty, fee or other charge or any sum or amount payable under this Ordinance.

“Small Company” shall mean a company as defined in the Income Tax Ordinance, 2001;

“Taxpayer” means any person who derives an amount chargeable to tax under this Act and includes—

(i) every person in respect of whom any proceeding under this Act has been taken for the assessment of his total cultivated land or for the assessment of his agricultural income or

the agricultural income of

Inserted a new clause (la) by the Balochistan Act, No. VIII of 2025; passed by the Provincial Assembly of Balochistan on 34 February, 2025 and assented to by the Governor Balochistan on 14th February, 2025. Added new clauses (p), (q) and (r) by ibid.

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 required to file a

statement of his total cultivated land or return of total agricultural income under section 4 read with section 3 of this Act; and

(iii) every person who is deemed to be a taxpayer, or a taxpayer in default, under this Act;

(r) "Total Agricultural Income" means the total amount of agricultural income, computed in the manner laid down in this Ordinance.]

(2) Terms and expressions used in this Ordinance but not defined shall have the same meaning as assigned to them in the Balochistan Land Revenue Act, 1967 or the Income Tax Ordinance, 2001, as the case may be.]

## CHAPTER - II LAND TAX.

Tax on Land. 3. Subject to the other provisions of this Ordinance tax shall be charged, levied and paid for every assessment year as land tax in respect of cultivable land of an owner at the rates specified in the First Schedule to this Ordinance.

1 Inserted a new sub-section (2) by the Balochistan Act, No. VIII of 2025; passed by the Provincial Assembly of Balochistan on 3 February, 2025 and assented to by the Governor Balochistan on 14th February, 2025.

Liability to pay 4. The land tax shall be payable by the owner  
Land Tax. of land in, respect of cultivable land in such  
manner as may be prescribed.

Assessment and '!5. (1) The tax shall be assessed and  
Collection of collected by the Collector in such manner as may  
Tax. be prescribed.

(2) In the case of assessment regarding an  
owner holding land in more than one patwar circle,  
the owner shall file a statement regarding the  
location of his land in the Balochistan, in such  
manner as may be prescribed.

(3) Every person Whose.....cccceeeeeeee

(4) No assessment on the basis of return  
shall be made by the Collector after the expiration  
of 2[four] years from the end of the assessment  
year in which the total agricultural income was  
first assessable.]

Computation of °(5 A. In computing agricultural income of an  
agricultural assessee, the following allowances and deductions  
income. shall be made, namely: —

(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

be

e

Section 5 substituted by Ordinance XXI of 2001.

Substituted for the word “two” by the Balochistan Act, No. VIII of 2025; passed by the Provincial Assembly  
of Balochistan on 3 February, 2025 and assented to by the Governor Balochistan on 14% February,  
2025.

Section 5A, 5B, 5C, and 5D inserted by Ordinance XXI of 2001

(c)

(d)

(e)

of —

(i) seed;

(ii) fertilizers and pesticides;  
any expenditure incurred on —

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

(ii) repair and maintenance of water  
courses;

any expenditure incurred on —

(i) harvesting of agricultural  
produce;

(ii) marketing of the agricultural  
produce;

any sum paid on account of —

(i) usher;

(ii) local cess and other cesses;  
(iii) | water-rate (Abiana );

(iv) electricity bills in respect of  
tubewells and lift pumps used  
for agricultural;

(v) fuel charges in respect of  
tubewells and lift pumps used  
for agricultural;

(vi) rent of land used for  
agricultural;

(vii) obtaining of agricultural loans;  
(viii) mark-up on agricultural loans;

in respect of depreciation of such  
buildings, machinery and plant being

the property of the ![a taxpayer] used for the purpose of earning agricultural income, allowance at the rate of 15 percent of the written down value; and

(g) any other expenditure not being in the nature of capital expenditure of personal expenses of the ?[a taxpayer] laid out or expended wholly and exclusively for the purposes of

agriculture.

Allowances to 5B. Any allowance admissible under this be treated as Ordinance shall be included in the total

deduction from

. agricultural income but may be deducted from income.

such income for the purpose of computing the tax payable by °[a taxpayer] under this Ordinance.

Liability in the SC. (1) Where a person dies, his legal

case of deceased representatives shall be liable to pay tax which the

person. deceased would have been liable to pay if he had not died, in the like manner and to the same extent as the deceased.

(2) For the purpose of making an assessment of the agricultural income of the deceased and recovery of tax —

(a) any proceeding taken against the deceased before his death shall be deemed to have been taken against the legal representatives and may be continued against the legal representatives from the stage at which it stood on the date of the death of the deceased; and

(b) any proceeding which could have been taken against the

Substituted in clause (f) a word “assessee” by the Balochistan Act, No. VIII of 2025; passed by the Provincial Assembly of Balochistan on 34 February, 2025 and assented to by the Governor Balochistan on 14th February, 2025.

Substituted in clause (g) a word “assessee” by ibid.

Substituted in section 5-B, a word "an assessee" by *ibid*.

Liability of  
agents  
representing  
2[taxpayer.]

deceased if he had survived may  
be taken against the legal  
representatives, and all the  
provisions of this Act shall, so  
far as may be, apply accordingly.

(3) The legal representatives of the  
deceased shall, for the purpose of this Ordinance  
be deemed to be ![a taxpayer.]

Explanation: — For the purposes of this  
section, “legal representative” includes an  
executor, administer and any person administering  
the estate of a deceased person.

5D. (1) Every agent shall, in respect of the  
agricultural income for which he is, or is declared  
to be, or is treated as, an agent be deemed to be [a  
taxpayer] for the purposes of this Ordinance and  
shall be subject to the same obligations and  
liabilities as if he were the \*[taxpayer] and shall be  
liable to assessment in his own name in respect of  
that income.

(2) Every agent who pays any tax under  
this Ordinance shall be entitled to recover the tax  
so paid from the person on whose behalf it is paid,  
or to retain an equivalent amount out of any  
moneys due or belonging to the said person which  
may be in his possession or come into his  
possession at any time.

(3) Nothing in this Ordinance shall  
prevent either the direct assessment of the person  
on whose behalf or for whose benefit, any such  
income is receivable, or the recovery from such  
person of the tax payable in respect of such  
income.

Substituted for the word “an assessee” by the Balochistan Act, No. VIII of 2025; passed by the Provincial Assembly of Balochistan on 3 February, 2025 and assented to by the Governor Balochistan on 14th

February, 2025.

Substituted for the word “assessee” in the marginal heading of section 5-D by ibid.  
Substituted for the word “an assessee” by ibid.  
Substituted for the word “assessee” by ibid.

(Zoning.

Explanation: — For the purposes of this section, “agent” includes —

(i)

(ii)

(iii)

in respect of the income of a minor, lunatic or idiot, the guardian or manager who is entitled to receive, or is in receipt of, such income, on behalf or such minor, lunatic or idiot;

in respect of income, which the Court of Wards, the Administrator General, the Official Trustee or any receiver or manager appointed by or under any order of a Court receives or is entitled to receive on behalf of or for the benefit of, any person, such Court of Wards, Administrator General, Official Trustee, receiver or manager; and

in respect of income which a trustee, appointed under a trust declared by a duly executed instrument in writing whether testamentary or otherwise including any Wakf deed which is valid under the Mussalman Wakf Validating Act, 1913 (VI of 1913), receives or is entitled to receive on behalf, or for the benefit of any person, such trustee or trustees.]

5-E The Board of Revenue may group districts

into various zones with the approval of the

Government, for the purpose of assessment of tax

under sub-section (1) of section 5.]

1 Inserted a new section 5-E, by the Balochistan Act, No. VIII of 2025; passed by the Provincial Assembly of Balochistan on 34 February, 2025 and assented to by the Governor Balochistan on 14 February, 2025.



Charge of  
Agriculture  
Income Tax.

2(Super tax on  
high earning  
persons.

Tax on the basis  
of income tax  
return.

Liability to pay  
Agriculture  
Income Tax.

Assessment and  
Collection of  
Agriculture  
Income Tax.

### CHAPTER - III AGRICULTURE INCOME TAX

6. 1[(1) Subject to this Ordinance, there shall be charged, levied, and paid a tax in respect of agricultural income on every owner of agricultural land situated in the Balochistan Province or agricultural income of every person being a cultivator, or receiver of rent-in-kind of such land, at the rate specified in Division I or II of the Second Schedule, for each tax year.

(2) The land owner shall be charged to tax at the rate specified in first Schedule in case the tax payable under sub-section (1) is less than the tax computed under of the First Schedule.

(3) The tax chargeable under sub-section (2) shall be minimum tax.]

6-A. A super tax shall be imposed for tax year 2025 and onwards at the rates specified in Division III of the Second Schedule, on income of every person.

6-B. Notwithstanding the provisions of section 3, where any person has declared agricultural income for any assessment year in the return filed under the Income Tax Ordinance, 2001 (XLIX of 2001), the person shall pay the tax on such income as per the provisions of this Ordinance.]

7. The Agriculture Income Tax shall be payable by the owner of land in such manner as may be prescribed.

8. Subject to the provisions of this Ordinance, agricultural income tax shall be assessed and collected by the Collector in such manner as may be prescribed.

1 Substituted section 6 by the Balochistan Act, No. VIII of 2025; passed by the Provincial Assembly of Balochistan on 34 February, 2025 and assented to by the Governor Balochistan on 14 February, 2025.

2 Inserted new sections 6-A and 6-B, by *ibid*.

Penalty for  
Concealment of  
Cultivated land  
etc.

Penalty for  
Concealment of  
Agriculture  
Income etc.

[Penalty for  
failure to  
furnish  
statements or  
return, etc.

## CHAPTER - IV

### MISCELLANEOUS

9. Where in the course of any proceedings  
under this Ordinance, the Collector or the

appellate or revisional authority is satisfied that  
any owner as, 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 cultivable land or  
furnished inaccurate particulars of such cultivable  
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  
cultivable land or furnishing of inaccurate  
particulars of such cultivable land as aforesaid.

10. Where, in the course of any proceedings  
under this Ordinance the Collector, 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 particular 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  
income, as aforesaid.

of such

10-A. (1) Where taxpayer is required by the  
Collector to furnish any statement or required to  
file return under sub-section 2 of section 6 of this  
Ordinance, the Collector, if the taxpayer fails to do  
so, may impose upon such person a penalty of

equal to —

(a) 0.1% of the tax payable in respect of that tax year for each

[www.ezqanoon.com](http://www.ezqanoon.com)

Inserted new sections 10-A, and 10-B by the Balochistan Act, No. VIII of 2025; passed by the Provincial Assembly of Balochistan on 3 February, 2025 and assented to by the Governor Balochistan on 14th

February, 2025.

Default surcharge for non-payment or late payment of tax.

Personal hearing.

[www.ezqanoon.com](http://www.ezqanoon.com)

day of default; or

(b) rupees one thousand for each day of default, which ever is higher: provided that minimum penalty shall be —

(i) ten thousand rupees in case where the agriculture income does not exceed twelve hundred hundred thousand rupees;

(ii) twenty thousand rupees in case where the agricultural income exceeds twelve hundred thousand rupees but does not exceed forty million rupees; and

(iii) fifty thousand rupees where the \_ agricultural income exceeds forty million rupees.

(2) No penalty under sub-section (1) shall be imposed on any taxpayer unless such taxpayer has been given a reasonable opportunity of being heard.

10-B. (1) Where any taxpayer is in default in making payment of any tax, the Collector may impose on him a default surcharge at the rate of twelve percent or KIBOR plus three percent per annum, whichever is higher of the amount of tax overdue for the period of default:

Provided that the total amount of default surcharge imposed under this section shall not exceed fifty per cent of the amount of such tax.

(2) No penalty under sub-section (1) shall

be imposed on any taxpayer unless such taxpayer has been given a reasonable opportunity of being heard.]

11. No penalty shall be imposed on any person by the Collector or the appellate or revisional

Refund.

Maintenance of  
Accounts.

Application of  
Act XVII of  
1967.

Appeal, Review  
or Revision.

Bar of  
jurisdiction.

Rules.

Repeal.

authority unless such person has been given a reasonable opportunity of being heard.

12. Refund of tax where due shall be made in such manner as may be prescribed.

13. [Section 13 deleted]

14. Accounts regarding demand and recovery of tax shall be maintained by the Collector in such manner as may be prescribed.

15. Subject to the other provisions of this Ordinance, the provisions of Section 13 and 14 of the Balochistan Land Revenue Act, 1967 (XVII of 1967), shall apply to cases of land tax and agricultural income tax under this Ordinance.

16. For the purposes of appeal, review or revision, and order passed under this Ordinance regarding land tax and agricultural income tax shall be deemed to be an order of a Revenue Officer within the meanings of Sections 161, 162, 163 and 164 of Balochistan Land Revenue Act,

1967 (XVII of 1967).

17. No Civil Court shall have jurisdiction in any matter relating to the assessment or collection of the agriculture income tax leviable 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.

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

19. The Balochistan Agricultural Income Tax Act, 1996 (II of 1996), is hereby repealed.

be

Section 13 deleted by Balochistan Ordinance XXI of 2001.

For “the Balochistan Land and Agriculture Income Tax Rules, 2001” see Balochistan Gazette (Extraordinary) No. 153, dated 20<sup>th</sup> September, 2001.

(See Schedule on next page)

[www.ezqanoon.com](http://www.ezqanoon.com)

1[THE FIRST SCHEDULE

(See Section 3 & Section 5-E)

RATES OF LAND TAX

for Zone-I

(1) Slab of total cultivated land, computed Rate of Rate of tax  
tax per acre as irrigated land, by treating one per acre  
acre of irrigated land as equal to two acre of un-  
irrigated land, excluding mature orchards.

i. Not exceeding 12' acres Nil

ii. Exceeding 12% acres but not exceeding Rs.1,200/-  
25 acres

iii. | Exceeding 25 acres but not exceeding 50 Rs.2,500/-

acres

iv. Exceeding 50 acres Rs.3,500/-

(2) Mature orchards

i. Irrigated Rs.3,500/-

ii. Un-irrigated Rs.1,750/-

RATES OF LAND TAX

For Zone II

(1) Slab of total cultivated land, computed Rate of Rate of tax  
tax per acre as irrigated land, by treating one per acre  
acre of irrigated land as equal to two acre of un-  
irrigated land, excluding mature orchards.

i. Not exceeding 12' acres Nil

ii. Exceeding 12% acres but not exceeding Rs.900/-  
25 acres

iii. | Exceeding 25 acres but not exceeding 50 Rs.1,700/-

acres

iv. Exceeding 50 acres Rs.2,500/-

(2) Mature orchards

i. Irrigated Rs.2,500/-

ii. Un-irrigated Rs.1,250/-

1 First Schedule Substituted by Balochistan Act, No. VIII of 2025; passed by the Provincial Assembly of Balochistan on 3"¢ February, 2025 and assented to by the Governor Balochistan on 14 February, 2025.

## RATES OF LAND TAX

### For Zone III

(1) Slab of total cultivated land, computed Rate of Rate of tax per acre as irrigated land, by treating one per acre acre of irrigated land as equal to two acre of un-irrigated land, excluding mature orchards.

- i. Not exceeding 12' acres Nil
- ii. Exceeding 12% acres but not exceeding Rs.500/- 25 acres
- iii. | Exceeding 25 acres but not exceeding 50 Rs.1,000/- acres
- iv. Exceeding 50 acres Rs.1,500/-

(2) Mature orchards

- i. Irrigated Rs.1,500/-
- ii. Un-irrigated Rs.750/-

## RATES OF LAND TAX

### For Zone IV

(1) Slab of total cultivated land, computed Rate of Rate of tax per acre as irrigated land, by treating one per acre acre of irrigated land as equal to two acre of un-irrigated land, excluding mature orchards.

- i. Not exceeding 12' acres Nil
- ii. Exceeding 12% acres but not exceeding Rs.300/- 25 acres
- iii. | Exceeding 25 acres but not exceeding 50 Rs.600/- acres
- iv. Exceeding 50 acres Rs.900/-

(2) Mature orchards

- i. Irrigated Rs.900/-
- ii. Un-irrigated Rs.450/-]

[THE SECOND SCHEDULE

[see section 6 (1)]

Division I

RATES OF TAX ON AGRICULTURAL INCOME

The rate of tax on total agricultural income for small farmers shall be as

under:

(1) | Where the total income does not exceed

Rs.600,000/-

0%

(2) | Where total income exceeds Rs.600,000/-

15% of the amount

but does not exceed Rs.1,200,000/- exceeding

Rs.600,000/-

(3) | Where total income exceeds | Rs.90,000 + 20%

Rs.1,200,000/- but does not exceed Rs. | of the amount

1,600,000/- exceeding

Rs.1,200,000/-

(4) | Where total income exceeds | Rs.170,000 + 30%

Rs.1,600,000/- but does not exceed Rs. | of the amount

3,200,000/- exceeding

Rs.1,600,000/-

(5) | Where total income exceeds | Rs.650,000 + 40%

Rs.3,200,000/- but does not exceed Rs. | of the amount

5,600,000 /- exceeding

Rs.3,200,000/-

(6) | Where total income exceeds

Rs. 5,600,000/-

Rs.1,610,000 + 45%

of the amount

exceeding

Rs.5,600,000/-

Division II

The rate of tax on agricultural income for corporate farming shall be as

under:

Type of Company Rate of Tax

Small company 20%

Any other company 29%

Second Schedule Substituted by Balochistan Act, No. VIII of 2025; passed by the Provincial Assembly of Balochistan on 3<sup>rd</sup> February, 2025 and assented to by the Governor Balochistan on 14 February, 2025.

Division III

S# Income under section 6-A Rate of Tax

For the assessment

year 2025 and

onwards

1. | Where income does not exceed Rs.150/- | 0% of the income million
2. | Where income exceeds Rs.150/- million but | 1% of the income does not exceed Rs.200/- million
3. | Where income exceeds Rs.200/- million but | 2% of the income does not exceed Rs.-250/- million
4. | Where income exceeds Rs.250/- million but | 3% of the income does not exceed Rs.300/- million
5. | Where income exceeds Rs.300/- million but | 4% of the income does not exceed Rs.350/- million
6. | Where income exceeds Rs.350/- million but | 6% of the income does not exceed Rs.400/- million
7. | Where income exceeds Rs.400/- million but | 8% of the income does not exceed Rs.500/- million
8. | Where income exceeds Rs.500/- million 10% of the income]