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NO. 139 QUETTA

GOVERNMENT OF BALOCHISTAN  
LAW DEPARTMENT.

NOTIFICATION.

Dated Quetta the, 18" September. 2001.

No. Legis: 1-94/Law/93. The followihy Ordinance made by the Governor of Balochistan on 14" September. 2001 is hereby published for general information:-

~/ BALOCHISTAN ORDINANCE NO.XXI OF 2001

THE BALOCHISTAN TAX ON LAND AND AGRICULTURE INCOME  
(AMENDMENT) ORDINANCE, 2001.

ORDINANCE

to amend the Balochistan Tax on Land and Agricultural income  
Ordinance, 2000 (II of 2000).

Preamble. WHEREAS it is expedient to amend the Balochistan Tax or  
Land and Agricultural Income Ordinance, 2000, in the manne?  
hereinafter appearing;

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Short title and

commencement.

Amendment of  
Section 2 of  
Ordinance  
of 2000

Substitution of  
Section 5 of  
Ordinance  
of 2000.

AND WHEREAS 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 is pleased to make and promulgate  
the following Ordinance:-

t. (1) This Ordinance may be called the Balochistan Tax on Land  
and Agricultural Income (Amendment) Ordinance, 2001.

(2) It shall come into force at once,  
2. In the Balochistan Tax on Land and Agriculture Income  
Ordinance, 2000. hereinafter referred to as the said Ordinance, in  
Section 2.-

41) for clause (k), the following shall be substituted:-

oA@k) "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:

(b) in clause (1), for the words "in possession, or tenant  
of Government lands", the words "or lessee in  
possession of Government as well as private lands  
and also the tenants of Government lands"

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3. In the said Ordinance, for section S. the following shall be

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"S Assessment and collection of tax- (1) The tax shall be  
assessed and collected by the Collector in such manner as may

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.

G) Every person whose... ccs

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

Insertion of new hoies In the said Ordinance, after section 5, as so amended the following

Sections in new sections shall be inserted:-

Ordinance H ?

of 2000. 5A. Computation of agricultural income:- In computing

agricultural income of an assessee, the following allowances and deductions shall be made. namely:-

(a) any expenditure on account of labour for-

(i) tilling the land:

(ii) sowing the seed:

ii) ploughing/planting:

{iv} tending / pruning:

(vy) rendering the produce fit to be taken to market;

(vi) any other agricultural operation:

(b) any expenditure incurred on purchase of-

(i) seed:

(ii) fertilizers and pesticides:

(c) any expenditure incurred on-

(i) hiring animals, tractors, agricultural

machinery and implements used for earning agricultural income;

. (ii) repair and maintenance of water-courses:

= (d) any expenditure incurred on-

di) harvesting of agricultural produce;

(ii) marketing of the agricultural produce:

(e) any sum paid on account of-

{i) usher;

(ii) local cess and other cesses:

ii) water-rate (Abiana);

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

(vy) fuel charges in respect of tubewells and lift pumps used for agriculture;

(vi) rent of land used for agriculture;

(vii) obtaining of agricultural loans:

(viii) mark-up on agricultural loans.

(f) in respect of depreciation of such buildings, machinery and plant being the property of the assessee used for the purpose of earning agricultural income, allowance at the rate of 15 percent of the written down value: and

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(g) any other expenditure not being in the nature of capital expenditure of personal expenses of the assessee laid out or expended wholly and exclusively for the purposes of agriculture.

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

Any allowance admissible under this Ordinance shall be included in the total agricultural income but may be deducted from such income for the purpose of computing the tax payable by an assessee under this Ordinance.

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SC. Liability in the case of deceased person:- (1) Where a person dies, his legal representatives shall be liable to pay tax

which the 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 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 an assessee.

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Explanation:- \_ For the purposes of this section, legal representative” includes an executor, administrator and any person administering the estate of a deceased person.

5D. Liability of agents representing assessee:- (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 an assessee for the purposes of this Ordinance and shall be subject to the same obligations and liabilities as if he were the assessee. and

shall be liable to assessment in his own name in respect of that income.

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Deletion of Be  
Section 13 of

Ordinance II

of 2000.

a  
Substitution of ~ 6.  
Second schedule  
of Ordinance II  
of 2000.

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(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.

Explanation:- For the purposes of this section, "agent" includes-

(i) 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 of such minor, lunatic or idiot;

(ii) 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

(iii) 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).

In the said Ordinance, section 13, shall be deleted.



For the Second Schedule, the following shall be substituted:-

## v THE SECOND SCHEDULE

( See Section 6)

## RATES OF AGRICULTURAL INCOME TAX

In the case of every owner, the agricultural income tax shall be charged on the agricultural income.

(II) Where the net agricultural 5% of the taxable income  
income does not exceed  
Rs: 1,00,000/-

(2) Where the net agriculture income Rs. 5,000/- plus 74% of  
exceeds Rs. 1,00,000/- but the amount exceeding  
does not exceed Rs. 2,00,000/- Rs. 1,00,000/-

(3) Where the net agriculture income Rs. 12,500/- Plus 10% of the  
exceeds Rs. 2,00,000/-but does not amount exceeding  
exceed Rs. 3,00,000/- Rs. 2,00,000/-

(4) Where the net agriculture income Rs. 22,500/-plus 15% of the  
exceeds Rs. 3,00,000/- amount exceeding

Rs: 3,00,000/-

Provided that,

a) no agriculture income tax shall be payable by an assessee  
where net Agriculture total income does not exceed

Rs. 80,000/-, and

F b) the agriculture income liable to tax would be net of costs as  
prescribed in rules.

Dated Quetta. the JUSTICE (R) AMIR UL MULK MENGAL,

: 1st September 2001. Governor Balochistan,

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Yr.

NN IMTIAZ HUSSAIN,

SECRETARY LAW.

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