

THE PUNJAB AGRICULTURAL INCOME TAX ACT, 1997

(I of 1997)

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'THE PUNJAB AGRICULTURAL INCOME TAX ACT 1997

(I of 1997)

[16% June, 1997]

An

Act

to provide for the imposition of a tax on agricultural income in the Punjab.

Preamble.— Whereas the Constitution of the Islamic Republic of Pakistan envisages the creation of an egalitarian society based on the Islamic principles of social justice;

And Whereas for achieving the object it is expedient to provide for the imposition of a tax on agricultural income in the Punjab;

It is hereby enacted as follows:—

1. Short title, extent and commencement.— (1) This Act may be called the Punjab Agricultural Income Tax Act 1997.

*(2) _ It shall come into force on the first day of July 1997.]

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

'[(a) "agricultural income" means—

(a) any rent or revenue derived from land which is situated in the Punjab and is used for agricultural purposes;

(b) any income derived from such land by—
(i) agriculture; or

(ii) the performance by a cultivator or receiver of rent-in-kind
'[of] any process ordinarily employed by a cultivator or receiver of rent-in-kind to render the produce raised or received by him fit to be taken to market; or

(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

'This Act was passed by the Punjab Assembly on 13th June, 1997; assented to by the Governor of the Punjab on 14th June, 1997; and, was published in the Punjab Gazette (Extraordinary), dated 16th June, 1997, pages 841- 844.

Substituted by the Punjab Agricultural Income Tax (Amendment) Act 1998 (V of 1998), w.e.f. 8.5.1998, s.2; and published in the Punjab Gazette (Extraordinary), pages 777-778.

3Added by the Punjab Agricultural Income Tax (Amendment) Ordinance, 2000 (I of 2000), w.e.f. 1.7.2000, s.2; and published in the Punjab Gazette (Extraordinary), dated 30.6.2000, pages 577-581, which was protected and continued under the Provisional Constitutional Order, 1999 (Chief Executive's Order 1 of 1999) as amended by the Provisional Constitution (Amendment) Order, 1999 (Chief Executive's Order 9 of 1999) and Article 270AA of the Constitution of the Islamic Republic of Pakistan as substituted by the Constitution (Eighteenth Amendment) Act, 2010.

4Substituted for the word "or" by the Punjab Agricultural Income Tax (Second Amendment) Ordinance, 2001 (VIII of 2001), w.e.f. 1.7.2000, s.2; and published in the Punjab Gazette (Extraordinary), dated 4.7.2001, pages 1161-1168, which was protected and continued under the Provisional Constitutional Order, 1999 (Chief Executive's Order 1 of 1999) as amended by the Provisional

Constitution (Amendment) Order, 1999 (Chief Executive's Order 9 of 1999) and Article 270AA of the Constitution of the Islamic Republic of Pakistan as substituted by the Constitution (Eighteenth Amendment) Act, 2010.

process has been performed other than a process of the nature '[described] in paragraph (ii);

(c) 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 paragraphs (ii) and (iii) of sub-clause (b) 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 or 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;]

'[(d) income from livestock;]

TL * * * * *

(ab) "assessment" includes reassessment and additional assessment and the cognate expressions shall be construed accordingly;

T * * * * * il

"{(ad)} "Collector" means Collector of a district appointed under the Punjab Land Revenue Act 1967 (XVII of 1967) and includes "[* * *] "[[* * *] any officer specially appointed by the Government to perform the functions and exercise the powers of a Collector under this Act];

5Substituted for the word "specified" by the Punjab Agricultural Income Tax (Second Amendment) Ordinance, 2001 (VIII of 2001), w.e.f. 1.7.2000, s.2; and published in the Punjab Gazette (Extraordinary), dated 4.7.2001, pages 1161-1168, which was protected and continued under the Provisional Constitutional Order, 1999 (Chief Executive's Order 1 of 1999) as amended by the Provisional Constitution (Amendment) Order, 1999 (Chief Executive's Order 9 of 1999) and Article 270AA of the Constitution of the Islamic Republic of Pakistan as substituted by the Constitution (Eighteenth Amendment) Act, 2010.

Inserted by the Punjab Agricultural Income Tax (Amendment) Act 2024 (XV of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 November 2024, pp. 1469-1472, s. 2(a).

"Inserted by the Punjab Agricultural Income Tax (Second Amendment) Ordinance, 2001 (VIII of 2001), w.e.f. 1.7.2000, s.2; and published in the Punjab Gazette (Extraordinary), dated 4.7.2001, pages 1161-1168, which was protected and continued under Provisional Constitutional Order, 1999 (Chief Executive's Order 1 of 1999) as amended by the Provisional Constitution (Amendment) Order, 1999 (Chief Executive's Order 9 of 1999) and Article 270AA of the Constitution of the Islamic Republic of Pakistan as substituted by the Constitution (Eighteenth Amendment) Act, 2010.

8Qmitted by the Punjab Agricultural Income Tax (Amendment) Act 2024 (XV of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 November 2024, pp. 1469-1472, s. 2(g).

°Omitted by the Act *ibid*.

1Re-lettered by the Punjab Agricultural Income Tax (Second Amendment) Ordinance, 2001 (VIII of 2001), w.e.f. 1.7.2000, s.2; and published in the Punjab Gazette (Extraordinary), dated 4.7.2001, pages 1161-1168, which was protected and continued under the Provisional Constitutional Order, 1999 (Chief Executive's Order 1 of 1999) as amended by the Provisional Constitution (Amendment) Order, 1999 (Chief Executive's Order 9 of 1999) and Article 270AA of the Constitution of the Islamic Republic of Pakistan as substituted by the Constitution (Eighteenth Amendment) Act, 2010.

"Omitted the words and brackets "a Deputy District Officer (Revenue) and" by the Punjab Laws (Amendment) Act 2011 (VI of 2011), w.e.f. 20.4.2011 (notification published in the Punjab Gazette (Extraordinary), dated 16.4.2011, page 4081), s.16; and published in the Punjab Gazette (Extraordinary), dated 14.4.2011, pages 4043-4047, which earlier substituted for the words "an Assistant Commission of a Sub Division" by the Punjab Agricultural income Tax (Amendment) Ordinance, 2001 (XLIX of 2001), w.e.f. 14.8.2001, s.2; and published in the Punjab Gazette (Extraordinary), dated 29.11.2001, pages 1861-1862.

"Added by the Punjab Agricultural income Tax (Amendment) Ordinance, 2001 (XLIX of 2001), w.e.f. 14.8.2001, s.2; and published in the Punjab Gazette (Extraordinary), dated 29.11.2001, pages 1861-1862.

'8Qmitted the words and brackets "a Deputy District Officer (Revenue) and" by the Punjab Laws (Amendment) Act 2011 (VI of 2011), w.e.f. 20.4.2011 (notification published in the Punjab Gazette (Extraordinary), dated 16.4.2011, page 4081), s.16; and published in the Punjab Gazette (Extraordinary), dated 14.4.2011, pages 4043-4047.

“(ae) “company” means a company and its cognate expressions as defined in the Companies Act, 2017 (XIX of 2017), a firm or 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;]

(b) “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;

(c) “[mature] orchard” means orchard of the age of seven years or more in the case of mango orchard and of the age of five years or more in the case of other orchards;

(d) “Government” means the Government of the Punjab;

‘TL * * * * *

”[(e) “livestock” means cattle, buffalo, sheep, goat, camel, horse and other useful animals kept or raised for income generation;]]

(f) “owner” includes a member of a joint hindu family whether owning land individually or jointly with any other person and includes mortgagee in possession, or tenant of Government land;

*“(fa) “person” means an individual or a company;]

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 those 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.

“Inserted by the Punjab Agricultural Income Tax (Amendment) Act 2024 (XV of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 November 2024, pp. 1469-1472, s. 2(b).

‘SSubstituted for the word “matured” by the Punjab Agricultural Income Tax (Amendment) Ordinance, 2002 (XXXVIII of 2002), w.e.f. 1.7.2002, s.2; and published in the Punjab Gazette (Extraordinary), dated 8.7.2002, pages...., which was protected and continued under the Provisional Constitutional Order, 1999 (Chief Executive’s Order 1 of 1999) as amended by the Provisional Constitution (Amendment) Order, 1999 (Chief Executive’s Order 9 of 1999) and Article 270AA of the Constitution of the Islamic Republic of Pakistan as substituted by the Constitution (Eighteenth Amendment) Act, 2010.

‘Inserted by the Punjab Agricultural Income Tax (Second Amendment) Ordinance, 2001 (VIII of 2001), w.e.f. 1.7.2000, s.2; and published in the Punjab Gazette (Extraordinary), dated 4.7.2001, pages 1161-1168, which was protected and continued under Provisional Constitutional Order, 1999 (Chief Executive’s Order 1 of 1999) as amended by the Provisional Constitution (Amendment) Order, 1999 (Chief Executive’s Order 9 of 1999) and Article 270AA of the Constitution of the Islamic Republic of Pakistan as substituted by the Constitution (Eighteenth Amendment) Act, 2010.

Omitted by the Punjab Agricultural Income Tax (Amendment) Act 2024 (XV of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 November 2024, pp. 1469-1472, s. 2(g).

8Omitted by the Punjab Agricultural Income Tax (Amendment) Ordinance, 2000 (I of 2000), w.e.f. 1.7.2000, s.2; and published

in the Punjab Gazette (Extraordinary), dated 30.6.2000, pages 577-581, which was protected and continued under the Provisional Constitutional Order, 1999 (Chief Executive's Order 1 of 1999) as amended by the Provisional Constitution (Amendment) Order, 1999 (Chief Executive's Order 9 of 1999) and Article 270AA of the Constitution of the Islamic Republic of Pakistan as substituted by the Constitution (Eighteenth Amendment) Act, 2010.

"Inserted by the Punjab Agricultural Income Tax (Amendment) Act 2024 (XV of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 November 2024, pp. 1469-1472, s. 2(c).

Inserted by the Punjab Agricultural Income Tax (Amendment) Act 2024 (XV of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 November 2024, pp. 1469-1472, s. 2(d).

*[Explanation III.— A member of a cooperative farming society shall be deemed to be the owner of such portion of the land possessed by the society as is proportionate to his share or interest as a member;]

(g) “prescribed” means prescribed by rules;

“(ga) “return” mean the return of total agricultural income in the prescribed form setting forth such particulars and accompanied by such statements, certificates, and other documents, and verified in such manner, as may be prescribed;]

(h) = “rules” means rules made under this Act;

*[(ha) “super tax” means the super tax levied under section 3AA of the Act;]

(i) “tax” means tax leviable under the provisions of this Act and includes any penalty leviable under this Act; “[* *]

*[(ia) “taxpayer” means a person chargeable to tax under this Act and includes:

(i) a person in respect of whom any proceedings under this Act have been taken for the assessment of his total cultivated land or for the assessment of his agricultural income or the agricultural income of 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) a person who is required to file a statement of his total cultivated land or return of total agricultural income under sections 3 and 4 of this Act; and

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

(j) “tax year” means agricultural year as defined in the Punjab Land Revenue Act 1967 (XVII of 1967) “[; and]

'Substituted by the Punjab Agricultural Income Tax (Second Amendment) Ordinance, 2001 (VIII of 2001), w.e.f. 1.7.2000, s.2; and published in the Punjab Gazette (Extraordinary), dated 4.7.2001, pages 1161-1168, which was protected and continued under the Provisional Constitutional Order, 1999 (Chief Executive's Order 1 of 1999) as amended by the Provisional Constitution (Amendment) Order, 1999 (Chief Executive's Order 9 of 1999) and Article 270AA of the Constitution of the Islamic Republic of Pakistan as substituted by the Constitution (Eighteenth Amendment) Act, 2010.

22Inserted by the Punjab Agricultural Income Tax (Second Amendment) Ordinance, 2001 (VIII of 2001), w.e.f. 1.7.2000, s.2; and published in the Punjab Gazette (Extraordinary), dated 4.7.2001, pages 1161-1168, which was protected and continued under Provisional Constitutional Order, 1999 (Chief Executive's Order 1 of 1999) as amended by the Provisional Constitution (Amendment) Order, 1999 (Chief Executive's Order 9 of 1999) and Article 270AA of the Constitution of the Islamic Republic of Pakistan as substituted by the Constitution (Eighteenth Amendment) Act, 2010.

Inserted by the Punjab Agricultural Income Tax (Amendment) Act 2024 (XV of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 November 2024, pp. 1469-1472, s. 2(e).

24Omitted the word “and” by the Punjab Agricultural Income Tax (Second Amendment) Ordinance, 2001 (VIII of 2001), w.e.f. 1.7.2000, s.2; and published in the Punjab Gazette (Extraordinary), dated 4.7.2001, pages 1161-1168, which was protected and continued under the Provisional Constitutional Order, 1999 (Chief Executive's Order 1 of 1999) as amended by the Provisional

Constitution (Amendment) Order, 1999 (Chief Executive's Order 9 of 1999) and Article 270AA of the Constitution of the Islamic Republic of Pakistan as substituted by the Constitution (Eighteenth Amendment) Act, 2010.

Inserted by the Punjab Agricultural Income Tax (Amendment) Act 2024 (XV of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 November 2024, pp. 1469-1472, s. 2(f).

°Substituted for the “full-stop” by the Punjab Agricultural Income Tax (Second Amendment) Ordinance, 2001 (VIII of 2001), w. 1.7.2000, s.2; and published in the Punjab Gazette (Extraordinary), dated 4.7.2001, pages 1161-1168, which was protected and continued under the Provisional Constitutional Order, 1999 (Chief Executive's Order 1 of 1999) as amended by the Provisional

*l(k) “total agricultural income” means the total amount of agricultural income, computed in the manner laid down in this Act.]

(2) All words and expressions in this Act used or defined in the Punjab Land Revenue Act 1967 (XVII of 1967) and not hereinbefore defined shall be deemed to have meanings respectively attributed to them by that Act.

*[3._. Charge of agricultural income-tax.— (1) Subject to the other provisions of this Act, there shall be levied, assessed and collected each year a tax in respect of agricultural income of a tax year of an owner at the rate “[as may be prescribed.]

Explanation.— For the purposes of this sub-section, the cultivated land during a tax year shall be deemed to be agricultural income.

“[(2) * * * * *]

“[(3) Subject to the other provisions of this Act, there shall be levied, assessed and collected for each “[tax year] commencing on or after the first day of July, 2001, agricultural income tax in respect of the total agricultural income of the “[tax year] of every person “[* *] at the rate “[as may be prescribed:]

Constitution (Amendment) Order, 1999 (Chief Executive’s Order 9 of 1999) and Article 270AA of the Constitution of the Islamic Republic of Pakistan as substituted by the Constitution (Eighteenth Amendment) Act, 2010.

27Added by the Punjab Agricultural Income Tax (Second Amendment) Ordinance, 2001 (VIII of 2001), w.e.f. 1.7.2000, s.2; and published in the Punjab Gazette (Extraordinary), dated 4.7.2001, pages 1161-1168, which was protected and continued under the Provisional Constitutional Order, 1999 (Chief Executive’s Order 1 of 1999) as amended by the Provisional Constitution (Amendment) Order, 1999 (Chief Executive’s Order 9 of 1999) and Article 270AA of the Constitution of the Islamic Republic of Pakistan as substituted by the Constitution (Eighteenth Amendment) Act, 2010.

28Substituted by the Punjab Agricultural Income Tax (Amendment) Ordinance, 2000 (I of 2000), w.e.f. 1.7.2000, s.3; and published in the Punjab Gazette (Extraordinary), dated 30.6.2000, pages 577-581, which was protected and continued under the Provisional Constitutional Order, 1999 (Chief Executive’s Order 1 of 1999) as amended by the Provisional Constitution (Amendment) Order, 1999 (Chief Executive’s Order 9 of 1999) and Article 270AA of the Constitution of the Islamic Republic of Pakistan as substituted by the Constitution (Eighteenth Amendment) Act, 2010, which earlier was substituted by the Punjab Agricultural Income Tax (Amendment) Act 1998 (V of 1998), w.e.f. 8.5.1998, s.2; and published in the Punjab Gazette (Extraordinary), pages 777-778.

2°Substituted for the words “specified in the First Schedule to this Act” by the Punjab Agricultural Income Tax (Amendment) Act 2024 (XV of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 November 2024, pp. 1469-1472, s. 3(a).

%°Qmitted by the Punjab Agricultural Income Tax (Amendment) Ordinance, 2002 (XXX–VIII of 2002), w.e.f.1.7.2002, s.3; and in the Punjab Gazette (Extraordinary), dated 8.7.2002, pages....which was protected and continued under the Provisional Constitutional Order, 1999 (Chief Executive’s Order 1 of 1999) as amended by the Provisional Constitution (Amendment) Order, 1999 (Chief Executive’s Order 9 of 1999) and Article 270AA of the Constitution of the Islamic Republic of Pakistan as substituted by the Constitution (Eighteenth Amendment) Act, 2010.

‘Substituted by the Punjab Agricultural Income Tax (Second Amendment) Ordinance, 2001 (VIII of 2001), w.e.f. 1.7.2000, s.3; and published in the Punjab Gazette (Extraordinary), dated 4.7.2001, pages 1161-1168, which was protected and continued under the Provisional Constitutional Order, 1999 (Chief Executive’s Order 1 of 1999) as amended by the Provisional Constitution (Amendment) Order, 1999 (Chief Executive’s Order 9 of 1999) and Article 270AA of the Constitution of the Islamic Republic of Pakistan as substituted by the Constitution (Eighteenth Amendment) Act, 2010.

Substituted for the words “assessment year” by the Punjab Agricultural Income Tax (Amendment) Act 2024 (XV of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 November 2024, pp. 1469-1472, s. 13.

%3Substituted for the words “income year” by the Act *ibid*.

Omitted the words, brackets, figure and comma “who is required to file a return of his total agricultural income under sub-section (2),” by the Punjab Agricultural Income Tax (Amendment) Ordinance, 2002 (XXXVIII of 2002), w.e.f.1.7.2002, s.2; and published in the Punjab Gazette (Extraordinary), dated 8.7.2002, pages....which was protected and continued under the Provisional Constitution Order, 1999 (Chief Executive’s Order 1 of 1999) as amended by the Provisional Constitution (Amendment) Order, 1999 (Chief Executive’s Order 9 of 1999) and Article 270AA of the Constitution of the Islamic Republic of Pakistan as substituted by the Constitution (Eighteenth Amendment) Act, 2010.

Substituted for the words “specified in the Second Schedule” by the Punjab Agricultural Income Tax (Amendment) Act 2024 (XV of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 November 2024, pp. 1469-1472, s. 3(b).

Provided that where, by virtue of an amendment in the “[rules], the rate of income tax, for the purpose of assessment in respect of any “[tax year], is altered, the rate of income tax existing prior to the said alteration shall continue to apply in respect of any “[tax year] to which the said existing rate is applicable.]

“[(4) Out of the two taxes assessed under sub-sections (1) and (3),
“Ttaxpayer] shall be liable to pay one tax the amount of which shall be greater.]

“[3-A. Effect of transfers made on or after the first day of July 2003.— Any person liable to pay tax under this Act, transferring his land or interest therein on or after the first day of July 2003 in favour of his wife or any of his heirs under the age of eighteen years, shall continue to be liable for payment of the tax as if such transfer had not taken place:

Provided that this liability of the person for payment of the tax in respect of the land or interest therein transferred to any of his heirs under the age of eighteen years, shall cease when the heir attains the age of eighteen years.

Explanation.— For the purpose of determining whether or not a transferee is an heir within the meaning of this section, succession to the property of the owner shall be deemed to have opened at the time of the transfer.]

“13-AA. Super tax on high earning persons.- A super tax shall be levied, assessed and collected at such rate as may be specified in the Income Tax Ordinance, 2001 for high earning persons.]

“[3B. Tax on the basis of income tax return.— Notwithstanding the provisions of section 3, where any person has declared agricultural income for any “[tax year] in the return filed under the income Tax Ordinance, 2001 (XLIX of 2001), the person shall pay the tax on such income at the rate “[as may be prescribed].]

%6Substituted for the words “Second Schedule” by the Punjab Agricultural Income Tax (Amendment) Act 2024 (XV of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 November 2024, pp. 1469-1472, s. 3(c).

37Substituted for the words “assessment year” by the Punjab Agricultural Income Tax (Amendment) Act 2024 (XV of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 November 2024, pp. 1469-1472, s. 13.

%8Substituted for the words “assessment year” by the Act *ibid*.

38Added by the Punjab Agricultural Income Tax (Second Amendment) Ordinance, 2001 (VIII of 2001), w.e.f. 1.7.2000, s.3; and published in the Punjab Gazette (Extraordinary), dated 4.7.2001, pages 1161-1168, which was protected and continued under Provisional Constitutional Order, 1999 (Chief Executive's Order 1 of 1999) as amended by the Provisional Constitution (Amendment) Order, 1999 (Chief Executive's Order 9 of 1999) and Article 270AA of the Constitution of the Islamic Republic of Pakistan as substituted by the Constitution (Eighteenth Amendment) Act, 2010.

“Substituted for the words “an assessee” by the Punjab Agricultural Income Tax (Amendment) Act 2024 (XV of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 November 2024, pp. 1469-1472, s. 13.

41Added by the Punjab Agricultural Income Tax (Amendment) Act 2003 (VIII of 2003), w.e.f. 1.7.2003. s.2; and published in the Punjab Gazette (Extraordinary), dated 9.6.203, pages 1017-1018.

“Inserted by the Punjab Agricultural Income Tax (Amendment) Act 2024 (XV of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 November 2024, pp. 1469-1472, s. 4.

Inserted by the Punjab Finance Act 2013 (XVI of 2013), w.e.f. 1.7.2013, s.6; and published in the Punjab Gazette

(Extraordinary), dated 29.6.2013, pages 3075-3078.

“Substituted for the words “assessment year” by the Punjab Agricultural Income Tax (Amendment) Act 2024 (XV of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 November 2024, pp. 1469-1472, s. 13.

SSubstituted for the words “specified in the Second Schedule” by the Punjab Agricultural Income Tax (Amendment) Act 2024 (XV of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 November 2024, pp. 1469-1472, s. 5.

4. 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 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 Punjab, in such manner as may be prescribed.

“(3) Every person—

(a) whose total agricultural income or the total agricultural income of any other person in respect of which he is assessable under this Act, for any “[tax year] (hereinafter referred to as the said “[tax year]) exceeds the maximum amount which is not chargeable to tax under this Act; “[*]

“[* * * * *

shall file a return of his total agricultural income or the agricultural income of such other person, as the case may be, for the said “[tax year] in such form and by such date as may be prescribed.]

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

“[4-A. Computation of agricultural income.— In computing agricultural income of “[taxpayer], the following allowances and deductions shall be made, namely:—

(a) any expenditure on account of labour “[, including labour provided by the adult member of the family,] for—

ⓂSubstituted by the Punjab Agricultural Income Tax (Amendment) Ordinance, 2002 (XXXVIII of 2002), w.e.f.1.7.2002, s.4; and Punjab Gazette (Extraordinary), dated 8.7.2002, pages.....,which was protected and continued under the Provisional Constitutional Order, 1999 (Chief Executive's Order 1 of 1999) as amended by the Provisional Constitution (Amendment) Order, 1999 (Chief Executive's Order 1 of 1999) and Article 270AA of the Constitution of the Islamic Republic of Pakistan as substituted by the Constitution (Eighteenth Amendment) Order, 2010 (Chief Executive's Order 1 of 2010) earlier added by by the Punjab Agricultural Income Tax (Amendment) Ordinance, 2000 (I of 2000), w.e.f. 1.7.2000, s.4; and Punjab Gazette (Extraordinary), dated 30.6.2000, pages 577-581, which was protected and continued under the Provisional Constitutional Order, 1999 (Chief Executive's Order 1 of 1999) as amended by the Provisional Constitution (Amendment) Order, 1999 (Chief Executive's Order 1 of 1999) and Article 270AA of the Constitution of the Islamic Republic of Pakistan as substituted by the Constitution (Eighteenth Amendment) Order, 2010 (Chief Executive's Order 1 of 2010).

47Substituted for the words “income year” by the Punjab Agricultural Income Tax (Amendment) Act 2024 (XV of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 November 2024, pp. 1469-1472, s. 13.

48Substituted for the words “income year” by the Act *ibid*.

“9The word “or” omitted by the Punjab Agricultural Income Tax (Amendment) Act 2024 (XV of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 November 2024, pp. 1469-1472, s. 6(a)(i).

5“Qmitted by the Punjab Agricultural Income Tax (Amendment) Act 2024 (XV of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 November 2024, pp. 1469-1472, s. 6(a)(ii).

51Substituted for the words “income year” by the Punjab Agricultural Income Tax (Amendment) Act 2024 (XV of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 November 2024, pp. 1469-1472, s. 13.

52Added by the Punjab Agricultural Income Tax (Second Amendment) Ordinance, 2001 (VIII of 2001), w.e.f. 1.7.2000, s.4; and Punjab Gazette (Extraordinary), dated: 8.7.2002, pages.....,which was protected and continued under the Provisional Constitutional Order, 1999 (Chief Executive's Order 1 of 1999) as amended by the Provisional Constitution (Amendment) Order, 1999 (Chief Executive's Order 1 of 1999) and Article 270AA of the Constitution of the Islamic Republic of Pakistan as substituted by the Constitution (Eighteenth Amendment) Order, 2010 (Chief Executive's Order 1 of 2010).

Punjab Gazette (Extraordinary), dated 4.7.2001, pages 1161-1168, which was protected and continued under the Provisional Constitution Order, 1999 (Chief Executive's Order 1 of 1999) as amended by the Provisional Constitution (Amendment) Order, 1999 (Chief Executive's Order 2 of 1999) and Article 270AA of the Constitution of the Islamic Republic of Pakistan as substituted by the Constitution (Eighteenth Amendment) Act, 2010.

3Substituted for the word “two” by the Punjab Agricultural Income Tax (Amendment) Act 2024 (XV of 2024), published in the F
(Extraordinary), dated: 27 November 2024, pp. 1469-1472, s. 6(b).

4Substituted for the words “assessment year” by the Punjab Agricultural Income Tax (Amendment) Act 2024 (XV of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 November 2024, pp. 1469-1472, s. 13.

55Inserted by the Punjab Agricultural Income Tax (Second Amendment) Ordinance, 2001 (VIII of 2001), w.e.f. 1.7.2000, s.5; and Punjab Gazette (Extraordinary), dated 4.7.2001, pages 1161-1168, which was protected and continued under the Provisional Constitution Order, 1999 (Chief Executive's Order 1 of 1999) as amended by the Provisional Constitution (Amendment) Order, 1999 (Chief Executive's Order 2 of 1999) and Article 270AA of the Constitution of the Islamic Republic of Pakistan as substituted by the Constitution (Eighteenth Amendment) Act, 2010.

5@Substituted for the words “an assessee” by the Punjab Agricultural Income Tax (Amendment) Act 2024 (XV of 2024), published in the Punjab Government Gazette (Extraordinary), dated: 27 November 2024, pp. 1469-1472, s. 13.

- (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 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—

(i) harvesting of agricultural produce;

(ii) marketing of the agricultural produce;

(e) any sum paid on account of—

(i) ushr;

(ii) local cess and other cesses;

(iii) | water-rate (Abiana);

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

(v) fuel charges in respect of tubewells and lift pumps uses 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 “[taxpayer] used for the purpose of earning agricultural income, allowance at the rate of 15 percent of the written down value; *[*]

57Inserted by the Punjab Agricultural Income Tax (Amendment) Act 2024 (XV of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 November 2024, pp. 1469-1472, s. 7(a).

58Substituted for the word “assessee” by the Punjab Agricultural Income Tax (Amendment) Act 2024 (XV of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 November 2024, pp. 1469-1472, s. 13.

5°The word “and” omitted by the Punjab Agricultural Income Tax (Amendment) Act 2024 (XV of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 November 2024, pp. 1469-1472, s. 7(b).

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

“[(h) expenditure incurred on livestock.]

“[4-AA. Special procedure for certain categories of tax payers.- Notwithstanding anything contained in this Act or the rules, the Government may, by notification in the official Gazette, prescribe special procedure for scope and payment of tax, filing of return and assessment in respect of such categories of tax payers, in such areas, as may be specified therein.]

4-B. Allowances to be treated as deduction from income.— Any allowance admissible under this Act shall be included in the total agricultural income, but may be deducted from such income for the purpose of computing the tax payable by “[taxpayer] under this Act.

4-C. Liability in the case of a 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 purposes of this Act be deemed to be “[taxpayer].

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

4-D. Liability of agents representing “[taxpayer].— (1) Every agent shall, in respect of the agricultural income for which he is, or is declared to be, or is treated

Substituted for the word “assessee” by the Punjab Agricultural Income Tax (Amendment) Act 2024 (XV of 2024), published in Gazette (Extraordinary), dated: 27 November 2024, pp. 1469-1472, s. 13.

®Substituted for the full stop “.” by the Punjab Agricultural Income Tax (Amendment) Act 2024 (XV of 2024), published in the (Extraordinary), dated: 27 November 2024, pp. 1469-1472, s. 7(c).

Inserted by the Punjab Agricultural Income Tax (Amendment) Act 2024 (XV of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 November 2024, pp. 1469-1472, s. 7(d).

®Inserted by the Punjab Agricultural Income Tax (Amendment) Act 2024 (XV of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 November 2024, pp. 1469-1472, s. 8.

Substituted for the words “an assessee” by the Punjab Agricultural Income Tax (Amendment) Act 2024 (XV of 2024), published in the Punjab Government Gazette (Extraordinary), dated: 27 November 2024, pp. 1469-1472, s. 13.

®Substituted for the words “an assessee” by the Act *ibid*.

Substituted for the word “assessee” by the Act *ibid*.

as, an agent, be deemed to be “[taxpayer] for the purposes of this Act 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 Act 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 Act 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.]

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

6. Maintenance of accounts.— Accounts regarding demand and recovery of tax

shall be maintained in such manner as may be prescribed.

7. Application of Act XVII of 1967.— (1) Subject to the other provisions of this Act, the provisions of sections 13 and 14 of the Punjab Land Revenue Act 1967 (XVII of 1967) shall apply to cases under this Act.

(2) For the purposes of appeal, review or revision, an order passed under this Act shall be deemed to be an order of a Revenue Officer within the meanings of Sections 161, 162, 163 and 164 of the Punjab Land Revenue Act 1967 (XVII of 1967) “[:]

®Substituted for the words “an assessee” by the Punjab Agricultural Income Tax (Amendment) Act 2024 (XV of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 November 2024, pp. 1469-1472, s. 13.ss

® Substituted for the word “assessee” by the Act *ibid*.

Substituted by the Punjab Agricultural Income Tax (Second Amendment) Ordinance, 2001 (VIII of 2001), w.e.f. 1.7.2000, s.6; and published in the Punjab Gazette (Extraordinary), dated 4.7.2001, pages 1161-1168, which was protected and continued under the Provisional Constitutional Order, 1999 (Chief Executive’s Order 1 of 1999) as amended by the Provisional Constitution (Amendment) Order, 1999 (Chief Executive’s Order 9 of 1999) and Article 270AA of the Constitution of the Islamic Republic of Pakistan.

“(Provided that proceedings of suo motu review or revision of an order in

respect of any “[tax year] shall not be initiated after the expiration of two years from the end of the “[tax year] in which the total agricultural income of the said “[tax year] was first assessable.]

“[8. Penalty for failure to furnish statement, etc.— (1) Where any person has, without reasonable cause, failed to furnish, within the time allowed for the purpose, the statement or, as the case may be, the return under section 4, the Collector may impose upon such person a penalty “[equal to:

(a) 0.1% of the tax payable in respect of that tax year for each day of default; or

(b) rupees one thousand for each day of default; provided that minimum penalty shall be:

(i) | ten thousand rupees in case where the agriculture income does not exceed twelve 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 person unless such person has been given a reasonable opportunity of being heard.]

“[9. Penalty for concealment of cultivated land etc.— (1) Where in the course of any proceedings under this Act, the Collector or the appellate or revisional authority is

Added by the Punjab Agricultural Income Tax (Second Amendment) Ordinance, 2001 (VIII of 2001), w.e.f. 1.7.2000, s.6; and published in the Punjab Gazette (Extraordinary), dated 4.7.2001, pages 1161-1168, which was protected and continued under Provisional Constitutional Order, 1999 (Chief Executive's Order 1 of 1999) as amended by the Provisional Constitution (Amendment) Order, 1999 (Chief Executive's Order 9 of 1999) and Article 270AA of the Constitution of the Islamic Republic of Pakistan as substituted by the Constitution (Eighteenth Amendment) Act, 2010.

“Substituted for the words “income year” by the Punjab Agricultural Income Tax (Amendment) Act 2024 (XV of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 November 2024, pp. 1469-1472, s. 13.

“Substituted for the words “assessment year” by the Act *ibid*.
Substituted for the words “income year” by the Act *ibid*.

TMSubstituted by the Punjab Agricultural Income Tax (Second Amendment) Ordinance, 2001 (VIII of 2001), w.e.f. 1.7.2000, s.7 and published in the Punjab Gazette (Extraordinary), dated 4.7.2001, pages 1161-1168, which was protected and continued under the Provisional Constitutional Order, 1999 (Chief Executive's Order 1 of 1999) as amended by the Provisional Constitution (Amendment) Order, 1999 (Chief Executive's Order 9 of 1999) and Article 270AA of the Constitution of the Islamic Republic of Pakistan as substituted by the Constitution (Eighteenth Amendment) Act, 2010, which earlier substituted by the Punjab Agricultural Income Tax (Amendment) Ordinance, 2000 (I of 2000), w.e.f. 1.7.2000, s.5; and published in the Punjab Gazette (Extraordinary), dated 30.6.2000, pages 577-581, which was protected and continued under the Provisional Constitutional Order, 1999 (Chief Executive's Order 1 of 1999) as amended by the Provisional Constitution (Amendment) Order, 1999 (Chief Executive's Order 9 of 1999) and Article 270AA of the Constitution of the Islamic Republic of Pakistan as substituted by the Constitution (Eighteenth Amendment) Act, 2010.

Substituted for words “of rupees twenty-five for each day of default, subject to maximum of rupees one thousand” by the Punjab Agricultural Income Tax (Amendment) Act 2024 (XV of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 November 2024, pp. 1469-1472, s. 9.

6Substituted by the Punjab Agricultural Income Tax (Amendment) Ordinance, 2000 (I of 2000), w.e.f. 1.7.2000, s.6; and published in the Punjab Gazette (Extraordinary), dated 30.6.2000, pages 577-581, which was protected and continued under the Provisional Constitutional Order, 1999 (Chief Executive’s Order 1 of 1999) as amended by the Provisional Constitution (Amendment) Order, 1999 (Chief Executive’s Order 9 of 1999) and Article 270AA of the Constitution of the Islamic Republic of Pakistan as substituted by the Constitution (Eighteenth Amendment) Act, 2010.

satisfied that any "[taxpayer]" has, either in the said proceedings or in any earlier proceedings relating to an assessment in respect of the same tax year, concealed his cultivated land or furnished inaccurate particulars of such cultivated land, or concealed his agricultural income or furnished inaccurate particulars of such income, he or, as the case may be, it may impose upon such "[taxpayer]" a penalty equal to the amount of tax which the said "[taxpayer]" sought to evade by concealment of his cultivated land or furnishing inaccurate particulars of such cultivated land, or by concealment of his agricultural income or furnishing inaccurate particulars of such income as aforesaid.

(2) For the purposes of sub-section (1), concealment of cultivated land or the furnishing of inaccurate particulars of cultivated land, concealment of agricultural income or furnishing of inaccurate particulars of such income shall include suppression of information regarding any cultivated land liable to tax or, as the case may be, suppression of any item of receipt of agricultural income or failure to disclose agricultural income chargeable to tax under this Act or claiming any deduction for, or showing any expenditure not actually incurred.]

*1(3) No penalty under this section shall be imposed on any "[taxpayer]" unless such "[taxpayer]" has been given a reasonable opportunity of being heard.]

"[10. "[Default surcharge for non-payment or late payment of tax].— (1) Where any "[taxpayer]" is in default in making payment of any tax, the Collector may impose

Substituted for the word "owner" by the Punjab Agricultural Income Tax (Second Amendment) Ordinance, 2001 (VIII of 2001), and published in the Punjab Gazette (Extraordinary), dated 4.7.2001, pages 1161-1168, which was protected and continued under the Constitutional Order, 1999 (Chief Executive's Order 1 of 1999) as amended by the Provisional Constitution (Amendment) Order, 1999 (Chief Executive's Order 9 of 1999) and Article 270AA of the Constitution of the Islamic Republic of Pakistan as substituted by the Constitution (Eighteenth Amendment) Act, 2010.

78Substituted for the word "assessee" by the Punjab Agricultural Income Tax (Amendment) Act 2024 (XV of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 November 2024, pp. 1469-1472, s. 13.

7°Substituted for the word "owner" by the Punjab Agricultural Income Tax (Second Amendment) Ordinance, 2001 (VIII of 2001), and published in the Punjab Gazette (Extraordinary), dated 4.7.2001, pages 1161-1168, which was protected and continued under the Constitutional Order, 1999 (Chief Executive's Order 1 of 1999) as amended by the Provisional Constitution (Amendment) Order, 1999 (Chief Executive's Order 9 of 1999) and Article 270AA of the Constitution of the Islamic Republic of Pakistan as substituted by the Constitution (Eighteenth Amendment) Act, 2010.

®Substituted for the word "assessee" by the Punjab Agricultural Income Tax (Amendment) Act 2024 (XV of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 November 2024, pp. 1469-1472, s. 13.

®Substituted for the word "owner" by the Punjab Agricultural Income Tax (Second Amendment) Ordinance, 2001 (VIII of 2001), and published in the Punjab Gazette (Extraordinary), dated 4.7.2001, pages 1161-1168, which was protected and continued under the Constitutional Order, 1999 (Chief Executive's Order 1 of 1999) as amended by the Provisional Constitution (Amendment) Order, 1999 (Chief Executive's Order 9 of 1999) and Article 270AA of the Constitution of the Islamic Republic of Pakistan as substituted by the Constitution (Eighteenth Amendment) Act, 2010.

®Substituted for the word "assessee" by the Punjab Agricultural Income Tax (Amendment) Act 2024 (XV of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 November 2024, pp. 1469-1472, s. 13.

83Added by the Punjab Agricultural Income Tax (Second Amendment) Ordinance, 2001 (VIII of 2001), w.e.f. 1.7.2000, s.8; and published in the Punjab Gazette (Extraordinary), dated 4.7.2001, pages 1161-1168, which was protected and continued under the Provisional Constitution, 1999 (Chief Executive's Order 1 of 1999) as amended by the Provisional Constitution (Amendment) Order, 1999 (Chief Executive's Order 9 of 1999) and Article 270AA of the Constitution of the Islamic Republic of Pakistan as substituted by the Constitution (Eighteenth Amendment) Act, 2010.

2010.

*4Substituted for the word “assessee” by the Punjab Agricultural Income Tax (Amendment) Act 2024 (XV of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 November 2024, pp. 1469-1472, s. 13.

®5Substituted for the word “assessee” by the Act *ibid*.

®Substituted by the Punjab Agricultural Income Tax (Second Amendment) Ordinance, 2001 (VIII of 2001), w.e.f. 1.7.2000, s.9 in the Punjab Gazette (Extraordinary), dated 4.7.2001, pages 1161-1168, which was protected and continued under the Provisional Constitution Order, 1999 (Chief Executive’s Order 1 of 1999) as amended by the Provisional Constitution (Amendment) Order, 1999 (Chief Executive’s Order 1 of 1999) and Article 270AA of the Constitution of the Islamic Republic of Pakistan as substituted by the Constitution (Eighteenth Amendment) Act, 2010.

®7Substituted for title “Penalty for default in payment of tax” by the Punjab Agricultural Income Tax (Amendment) Act 2024 (XV of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 November 2024, pp. 1469-1472, s. 10(a).

*8Substituted for the word “assessee” by the Punjab Agricultural Income Tax (Amendment) Act 2024 (XV of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 November 2024, pp. 1469-1472, s. 13.

on him a “[default surcharge] at the rate of “[ten] percent per annum 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 “[default surcharge] under sub-section (1) shall be imposed on any “[taxpayer] unless such “[taxpayer] has been given a reasonable opportunity of being heard.]

“[10-A. Bar of jurisdiction.— No Civil Court shall have jurisdiction in any manner relating to the assessment or collection of the tax leviable under this Act and no order passed or proceedings taken by any authority under this Act shall be called in question in any Civil Court.]

141. Rules.— “[1)] The Government may frame rules to carry out the purposes of this Act.

(2) Any amendment made in the rules, to the extent of rates of agricultural income tax, during a financial year, under sub-section (1), shall be laid in Provincial Assembly of the Punjab at the time of presentation of the Annual Budget for the next financial year.]

12. Repeal.— “[* * *] The Punjab Agricultural Income Tax Ordinance 1997 (XXII of 1997) is hereby repealed.

“[* * * * *]

@Substituted for the word “penalty” by the Punjab Agricultural Income Tax (Amendment) Act 2024 (XV of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 November 2024, pp. 1469-1472, s. 10(b)(i).

Substituted for the word “five” by the Punjab Agricultural Income Tax (Amendment) Act 2024 (XV of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 November 2024, pp. 1469-1472, s. 10(b)(ii).

“Substituted for the word “penalty” by the Punjab Agricultural Income Tax (Amendment) Act 2024 (XV of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 November 2024, pp. 1469-1472, s. 10(b)(iii).

Substituted for the word “penalty” by the Punjab Agricultural Income Tax (Amendment) Act 2024 (XV of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 November 2024, pp. 1469-1472, s. 10(c).

Substituted for the word “assessee” by the Punjab Agricultural Income Tax (Amendment) Act 2024 (XV of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 November 2024, pp. 1469-1472, s. 13.

Substituted for the word “assessee” by the Act *ibid*.

SInserted by the Punjab Agricultural Income Tax (Second Amendment) Ordinance, 2001 (VIII of 2001), w.e.f. 1.7.2000, s.10; and published in the Punjab Gazette (Extraordinary), dated 4.7.2001, pages 1161-1168, which was protected and continued under Provisional Constitutional Order, 1999 (Chief Executive's Order 1 of 1999) as amended by the Provisional Constitution (Amendment) Order, 1999 (Chief Executive's Order 9 of 1999) and Article 270AA of the Constitution of the Islamic Republic of Pakistan as substituted by the Constitution (Eighteenth Amendment) Act, 2010.

The number “(1)” added by the Punjab Agricultural Income Tax (Amendment) Act 2024 (XV of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 November 2024, pp. 1469-1472, s. 11.

87Added by the Act *ibid*.

%Qmitted the brackets and figure “(1)” by the Punjab Agricultural Income Tax (Second Amendment) Ordinance, 2001 (VIII of 2001), w.e.f. 1.7.2000, s.11; and published in the Punjab Gazette (Extraordinary), dated 4.7.2001, pages 1161-1168, which was protected and continued under the Provisional Constitutional Order, 1999 (Chief Executive's Order 1 of 1999) as amended by the Provisional Constitution (Amendment) Order, 1999 (Chief Executive's Order 9 of 1999) and Article 270AA of the Constitution of the Islamic Republic of Pakistan as substituted by the Constitution (Eighteenth Amendment) Act, 2010.

Deleted by the Punjab Agricultural Income Tax (Second Amendment) Ordinance, 2001 (VIII of 2001), w.e.f. 1.7.2000, s.11; and published in the Punjab Gazette (Extraordinary), dated 4.7.2001, pages 1161-1168, which was protected and continued under Provisional Constitutional Order, 1999 (Chief Executive's Order 1 of 1999) as amended by the Provisional Constitution (Amendment) Order, 1999 (Chief Executive's Order 9 of 1999) and Article 270AA of the Constitution of the Islamic Republic of Pakistan as substituted by the Constitution (Eighteenth Amendment) Act, 2010.

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^oSubstituted by the Punjab Finance Act 2019 (XV of 2019), published in the Punjab Gazette (Extraordinary), dated: 28 June 2019, pp. 4105-4114, s. 5; It was earlier substituted by the Punjab Agricultural Income Tax (Amendment) Ordinance, 2002 (X of 2002), w.e.f. 1.7.2002, s.5; and published in the Punjab Gazette (Extraordinary), dated 8.7.2002, page. which was protected and continued under the Provisional Constitutional Order, 1999 (Chief Executive's Order 1 of 1999) as amended by the Provisional Constitution (Amendment) Order, 1999 (Chief Executive's Order 9 of 1999) and Article 270AA of the Constitution of the Islamic Republic of Pakistan as substituted by the Constitution (Eighteenth Amendment) Act, 2010.

¹Omitted by the Punjab Agricultural Income Tax (Amendment) Act 2024 (XV of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 November 2024, pp. 1469-1472, s. 12.

²Substituted by the Punjab Finance Act 2019 (XV of 2019), published in the Punjab Gazette (Extraordinary), dated: 28 June 2019, pp. 4105-4114, s. 5; It was earlier substituted by the Punjab Agricultural Income Tax (Amendment) Ordinance, 2000 (I of 2000), w.e.f. 1.7.2000, s.7; and published in the Punjab Gazette (Extraordinary), dated 30.6.2000, pages 577-581, which was protected and continued under the Provisional Constitutional Order, 1999 (Chief Executive's Order 1 of 1999) as amended by the Provisional Constitution (Amendment) Order, 1999 (Chief Executive's Order 9 of 1999) and Article 270AA of the Constitution of the Islamic Republic of Pakistan as substituted by the Constitution (Eighteenth Amendment) Act, 2010.

¹³Qmitted by the Punjab Agricultural Income Tax (Amendment) Act 2024 (XV of 2024), published in the Punjab Gazette (Extraordinary), dated: 27 November 2024, pp. 1469-1472, s. 12.