

SINDH ACT NO. VIII OF 1977.

THE SIND ABOLITION OF LAND REVENUE AND AGRICULTURE
INCOME TAX ACT, 1977.

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[6 July 1977]

AN ACT to provide for the abolition of land
revenue and agriculture income tax.

WHEREAS it is expedient to provide for the abolition of Preamble.
land revenue and agriculture income tax;

It is hereby enacted as follows: — Short title
commencement.

1. (1) This Act may be called the Sind Abolition of Land
Revenue and Agriculture Income Tax Act, 1977.

(2) It shall come into force at once.

2. Notwithstanding anything contained in the Sind Land Abolition of Land

Revenue and
Agriculture Income
Tax.

Revenue Act, 1967, or the Sind Finance Act, 1965, no land revenue
or, as the case may be, agriculture income tax payable
thereunder shall be assessed and paid in respect of any land for
Rabi Crop of 1976-77 and thereafter.

Explanation :— Where the land revenue is recoverable in
accordance with the flat rate system, fifty
percent, in the case of land irrigated by perennial
canals, and twenty five percent, in case of land
irrigated by non-perennial canals, of the total land
revenue due for the whole year in respect of such
land shall be deemed to be the land revenue
payable for Rabi Crop of 1976-77.

3. The Sind Abolition of Land Revenue and Agriculture Repeal Sind
Income Tax Ordinance, 1977 is hereby repealed. Ordinance VI of 1977.