

**THE BALOCHISTAN TAX ON LAND AND AGRICULTURAL  
INCOME ORDINANCE, 2000**

**(Baln Ordinance II of 2000)**

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THE FIRST SCHEDULE

THE SECOND SCHEDULE

**'THE BALOCHISTAN TAX ON LAND AND AGRICULTURAL  
INCOME ORDINANCE, 2000**

**(Baln Ordinance II of 2000)**

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<sup>1</sup> This Ordinance was promulgated by the Governor of Balochistan on 30<sup>th</sup> June, 2000; published in the Balochistan Gazette (Extraordinary) No. 20, dated 30<sup>th</sup> 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 18<sup>th</sup> Amendment).

[30<sup>th</sup> June, 2000]

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

Preamble.

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

Short title, extent and commencement.

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

Definitions.

2. 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);
- (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) “assessee” 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 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;
- (c) “assessment” includes reassessment and additional assessment and the related expressions shall be construed accordingly;
- (d) “assessment 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;
- (e) “Board of Revenue” means the Board of Revenue established under the Balochistan Board of Revenue Act, 1957 (XI of 1957);
- (f) “Collector” means the Collector of a district appointed under the Balochistan Land Revenue Act, 1967 (XVII of 1967);
- (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 in force 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 mango orchards and of the age of five years or more in the case of other orchards;
- <sup>1</sup>(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;]
- (l) “owner” includes a mortgagee <sup>2</sup>[or 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 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;

- (m) “prescribed” means prescribed by rules;
- (n) “rules” means ruled made under this Ordinance;
- (o) “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

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<sup>1</sup> Clause (k) subs. by Ordinance XXI of 2001.

<sup>2</sup> Subs. by Ordinance XXI of 2001, for “in possession or tenant of Government lands”.

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.
- Liability to pay Land Tax. 4. The land tax shall be payable by the owner of land in, respect of cultivable land in such manner as may be prescribed.
- Assessment and Collection of Tax. <sup>1</sup>[5. (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.  
(3) Every person whose.....  
(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.]
- Computation of agricultural income. <sup>2</sup>[5 A. 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;  
(iii) ploughing/planting;  
(iv) tending /pruning;  
(v) rendering the produce fit to be taken to market;  
(vi) any other agricultural operation;

<sup>1</sup> Section 5 subs, by Ordinance XXI of 2001.

<sup>2</sup> Section 5A, 5B, 5C, and 5D inserted by Ord.XXI of 2001

- (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) 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;
- (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*
- (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.

Allowances to be 5 B. Any allowance admissible under this Ordinance shall be

treated as deduction from income.

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.

Liability in the case of deceased person.

5 C. (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.

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

Liability of agents representing assessee.

5 D. (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.

(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 or 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 as 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.]

### CHAPTER III AGRICULTURE INCOME TAX

Charge of  
Agriculture

6. (1) Subject to the provision of this Ordinance, in addition to the land tax charge for any year, there shall be

Income Tax. charged, levied, assessed and paid for each assessment year commencing from 1<sup>st</sup> day of July, 2001 Agriculture Income Tax in respect of Agriculture income of the agriculture income year of an owner of land at the rates specified in Second Schedule of this Ordinance.

(2) The Government may by notification in the official Gazette required an owner having cultivable land above a certain limit to file return of his agriculture income of the agriculture income year.

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

Assessment and Collection of Agriculture Income Tax. 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.

#### CHAPTER IV MISCELLANEOUS

Penalty for Concealment of Cultivated land etc. 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.

Penalty for Concealment of Agriculture Income etc. 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 of

such income, as aforesaid.

- Personal hearing. 11. No penalty shall be imposed on any person by the Collector or the appellate or revisional authority unless such person has been given a reasonable opportunity of being heard.
- Refund. 12. Refund of tax where due shall be made in such manner as may be prescribed.
13. <sup>1</sup>[Section 13 deleted]
- Maintenance of Accounts. 14. Accounts regarding demand and recovery of tax shall be maintained by the Collector in such manner as may be prescribed.
- Application of Act XVII of 1967. 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.
- Appeal, Review or Revision. 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).
- Bar of jurisdiction. 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.
- Rules. 18. The Government may make rules<sup>2</sup> to carry out the purposes of this Ordinance.
- Repeal. 19. The Balochistan Agricultural Income Tax Act, 1996 (II of 1996), is hereby repealed.

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<sup>1</sup> Section 13 deleted by Balochistan Ordinance XXI of 2001.

<sup>2</sup> For "the Balochistan Land and Agriculture Income Tax Rules, 2001" *see* Baln. Gazette (Extraordinary) No. 153, dated 20<sup>th</sup> September, 2001.

(See **Schedule** on next page)

## THE FIRST SCHEDULE

(See Section 3)

### RATES OF LAND TAX

(I)	Irrigated land (excluding matured orchards)	Rs:50/- per acre per annum
(II)	Matured orchards; (irrigated )	Rs: 200/- per acre per annum.
(III)	Unirrigated land	Exempted.

## <sup>1</sup>[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.

(1)	Where the net agricultural income does not exceed Rs: 1,00,000/-	5% of the taxable income
(2)	Where the net agriculture income exceeds Rs.1,00,000/- but does not exceed Rs. 2,00,000/-	Rs. 5,000/-plus 7 <sup>1</sup> / <sub>2</sub> % of the amount exceeding Rs. 1,00,000/-
(3)	Where the net agriculture income exceeds Rs. 2,00,000/- but does not exceed Rs. 3,00,000/-	Rs. 12,500/- plus 10% of the amount exceeding Rs. 2,00,000/-
(4)	Where the net agriculture income exceeds Rs.3,00,000/-	Rs: 22,500/- plus 15% of the amount exceeding Rs.

Provided that,

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<sup>1</sup> Second Schedule Subs. by Ord. XXI of 2001.

- (a) no agriculture income tax shall be payable by an assessee where net Agriculture total income does not exceed Rs. 80,000/-, *and* 3,00,000/-
- (b) the agriculture income liable to tax would be net of costs as prescribed in rules.]
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