

**NOTIFICATION.**

**No.PAB/Legis:V (08)/2024/4568.** The Balochistan Tax on Land and Agricultural Income (Amendment) Bill, 2024 (Bill No. 08 of 2024), having been passed by the Provincial Assembly of Balochistan on 03<sup>rd</sup> February, 2025 and assented to by the Governor Balochistan on 14<sup>th</sup> February, 2025 is hereby published as an Act of the Balochistan Provincial Assembly.

**THE BALOCHISTAN TAX ON LAND AND AGRICULTURAL INCOME  
(AMENDMENT) ACT, 2024. ACT NO. VIII OF 2025.**

**AN**

**ACT**

*to further amend the Balochistan Tax on Land and Agricultural Income Ordinance, 2000 (ordinance II of 2000).*

**Preamble.** Whereas, it is expedient to further amend the Balochistan Tax on Land and Agricultural Income Ordinance, 2000 (Ordinance II of 2000) for the purpose hereinafter appearing;

It is hereby enacted as follows.—

**1. Short title and commencement.**

(1) This Act may be called the Balochistan Tax on Land and Agricultural Income (Amendment) Act, 2024.

(2) It shall come into force from January 01, 2025.

**2. Amendment of section-2 of Ordinance II of 2000.**

In the Balochistan Tax on Land and Agricultural Income Ordinance, 2000 (Ordinance II of 2000) hereinafter referred to as the said Ordinance, in section-2,—

- i. The paranthesis and number (1) shall be inserted as sub-section to the definitions.
- ii. In newly numbered sub-section (1) in clause (b), for the word “assessee” the words “tax payer” shall be substituted;
- iii. In newly numbered sub-section (1) in clause (d), for the words “assessment year” the words “tax year” shall be substituted;
- iv. In newly numbered sub-section (1) after clause (f), a new clause (fa) shall be inserted as under:

“(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;”
- v. In newly numbered sub-section (1) after clause (k), a new clause (ka) shall be inserted as under:

“(ka) “Ordinance” means the Balochistan Tax on Land and Agricultural Income Ordinance, 2000;”

- vi. In newly numbered sub-section (1) after clause (l), a new clause (la) shall be inserted as under:
  - “(la) “person” means an individual or a company;”
- vii. In newly numbered sub-section (1) after clause (o), the following new clauses (p), (q) and (r) shall be added:-
  - "(p) "small company" shall mean a company as defined in the Income Tax Ordinance, 2001;
  - (q) “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 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.”
- viii. After newly numbered sub-section (1), a new sub-section (2) shall be inserted as under:
  - “(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.”

**3. Amendment in section-5 of Ordinance II of 2000.**

In the said Ordinance, in sub-section (4) of section-5, for the word “two” the word “four” shall be substituted.

**4. Amendment in section 5-A of Ordinance II of 2000.**

In the said Ordinance, in section 5-A in clause (f) and clause (g), for the word “assessee” the words “a taxpayer” shall be substituted.

**5. Amendment in section 5-B of Ordinance II of 2000.**

In the said Ordinance, in section 5-B, for the words “an assessee” the words “a taxpayer” shall be substituted.

**6. Amendment in section 5-C of Ordinance II of 2000.**

In the said Ordinance, in sub-section (3) of section 5-C, for the words “an assessee” the words “a taxpayer” shall be substituted.

**7. Amendment in section 5-D of Ordinance II of 2000.**

In the said Ordinance, in the marginal heading of section 5-D, for the word “assessee” the word “taxpayer” shall be substituted.

In the same section 5-D of sub-section (1), for the words “an assessee” the words “a taxpayer” shall be substituted and for the word “assessee” the word “taxpayer” shall be substituted.

**8. Insertion of new section 5-E of Ordinance II of 2000.**

In the said Ordinance, a new section 5-E shall be inserted after section 5-D, namely:

**“5-E Zoning.** 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.”

**9. Substitution of section-6 in Ordinance II of 2000.**

In the said Ordinance, for section-6, the following shall be substituted:-

“(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.”

**10. Insertion of new section 6-A in Ordinance II of 2000.**

In the said Ordinance, after section 6 as substituted above, the following new sections 6-A and 6-B shall be inserted:-

**“6-A. Super tax on high earning persons.**

(1) 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. Tax on the basis of income tax return.**

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.”

**11. Insertion of new section 10-A in Ordinance II of 2000.**

In the said Ordinance, after section 10, the following new sections 10-A and 10-B shall be inserted:-

**“10-A. Penalty for failure to furnish statements or retrun, etc.**

(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 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 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. 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 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.”

**12. Substitution of the First Schedule of Ordinance II of 2000.**

In the said Ordinance, for the first Schedule, the following shall be substituted:-

**“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 tax per acre as irrigated land, by treating one acre of irrigated land as equal to two acre of un-irrigated land, excluding mature orchards.	Rate of tax per acre
i. Not exceeding 12½ acres	Nil.
ii. Exceeding 12½ acres but not exceeding 25 acres	Rs.1,200/-
iii. Exceeding 25 acres but not exceeding 50 acres	Rs.2,500/-
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 tax per acre as irrigated land, by treating one acre of irrigated land as equal to two acre of un-irrigated land, excluding mature orchards.	Rate of tax per acre
i. Not exceeding 12½ acres	Nil.
ii. Exceeding 12½ acres but not exceeding 25 acres	Rs.900/-
iii. Exceeding 25 acres but not exceeding 50 acres	Rs.1,700/-
iv. Exceeding 50 acres	Rs.2,500/-
(2) Mature orchards	
i. Irrigated	Rs.2,500/-
ii. Un-irrigated	Rs.1,250/-

**RATES OF LAND TAX  
For Zone III**

(1) Slab of total cultivated land, computed Rate of tax per acre as irrigated land, by treating one acre of irrigated land as equal to two acre of un-irrigated land, excluding mature orchards.	Rate of tax per acre
i. Not exceeding 12½ acres	Nil.
ii. Exceeding 12½ acres but not exceeding 25 acres	Rs.500/-
iii. Exceeding 25 acres but not exceeding 50 acres	Rs.1,000/-
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 tax per acre as irrigated land, by treating one acre of irrigated land as equal to two acre of un-irrigated land, excluding mature orchards.	Rate of tax per acre
i. Not exceeding 12½ acres	Nil.
ii. Exceeding 12½ acres but not exceeding 25 acres	Rs.300/-
iii. Exceeding 25 acres but not exceeding 50 acres	Rs.600/-
iv. Exceeding 50 acres	Rs.900/-
(2) Mature orchards	
i. Irrigated	Rs.900/-
ii. Un-irrigated	Rs.450/-

**13. Substitution of the Second Schedule of Ordinance II of 2000.**

In the said Ordinance, for the second Schedule, the following shall be substituted:-

**“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/- but does not exceed Rs.1,200,000/-	15% of the amount exceeding Rs.600,000/-
(3)	Where total income exceeds Rs.1,200,000/- but does not exceed Rs. 1,600,000/-	Rs.90,000 + 20% of the amount exceeding Rs.1,200,000/-
(4)	Where total income exceeds Rs.1,600,000/- but does not exceed Rs. 3,200,000/-	Rs.170,000 + 30% of the amount exceeding Rs.1,600,000/-
(5)	Where total income exceeds Rs.3,200,000/- but does not exceed Rs. 5,600,000/-	Rs.650,000 + 40% of the amount 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:

<b>Type of Company</b>	<b>Rate of Tax</b>
Small company	20%
Any other company	29%

**Division III**

<b>S #</b>	<b>Income under section 6-A</b>	<b>Rate of Tax For the assessment year 2025 and onwards</b>
1.	Where income does not exceed Rs.150/- million	0% of the income
2.	Where income exceeds Rs.150/- million but does not exceed Rs.200/- million	1% of the income
3.	Where income exceeds Rs.200/- million but does not exceed Rs.-250/- million	2% of the income
4.	Where income exceeds Rs.250/- million but does not exceed Rs.300/- million	3% of the income
5.	Where income exceeds Rs.300/- million but does not exceed Rs.350/- million	4% of the income
6.	Where income exceeds Rs.350/- million but does not exceed Rs.400/- million	6% of the income
7.	Where income exceeds Rs.400/- million but does not exceed Rs.500/- million	8% of the income
8.	Where income exceeds Rs.500/- million	10% of the income

**(TAHIR SHAH KAKAR)**  
Secretary.

**No.PAB/Legis: V (08)/2024/4568.**

**Dated: Quetta, the 19<sup>th</sup> February, 2025.**

A copy is forwarded to the Chief Controller, Government Printing Press, Balochistan Quetta for favor of publication in Extra –ordinary issue of Gazette of Balochistan. Before final printing, a copy thereof be sent to this Secretariat for Proof reading. Fifty copies of the Act may please be supplied to this Secretariat for record.

**(ABDUL REHMAN)**  
Special Secretary (Legis:)

**No.PAB/Legis: V (08)/2024/4568.**

**Dated: Quetta, the 19<sup>th</sup> February, 2025.**

**A copy is forwarded for information to: -**

1. The Principal Secretary to Governor, Balochistan, Quetta.
2. The Principal Secretary to Chief Minister, Balochistan, Quetta.
3. The Senior Member, Board of Revenue Balochistan, Quetta.
4. The Secretary, Government of Balochistan, Finance Department, Quetta.
5. The Secretary, Government of Balochistan Law & Parliamentary Affairs Department, Quetta.
6. The Director General, Public Relations, Balochistan, Quetta for favour of publication.
7. The System Analyst, Balochistan Provincial Assembly.

**Special Secretary (Legis:)**