THE ¹[KHYBER PAKHTUNKHWA] LAND REVENUE (RE-IMPOSITION) ORDINANCE, 1978.

²[KHYBER PAKHTUNKHWA] ORDINANCE NO. II OF 1978.

[2nd February, 1978]

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AN ORDINANCE

to re-impose the land revenue in the Province of the³[Khyber Pakhtunkhwa].

WHEREAS it is expedient to re-impose land revenue for Rabi 1976-77 and Kharif 1977, in the [Khyber Pakhtunkhwa] in the manner hereinafter appearing;

Preamble.

AND WHEREAS the Governor of the [Khyber Pakhtunkhwa] is satisfied that circumstances exist which render it necessary to take immediate action;

NOW THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the laws (Continuance in Force) Order, 1977 (C.M.L.A Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the Governor of the ⁶[Khyber Pakhtunkhwa]is pleased to make and promulgate the follow Ordinance:

1. (1) This Ordinance may be called the 7 [Khyber Pakhtunkhwa] Land Revenue (Re-imposition) Ordinance, 1978.

Short Title, extent and commencement.

- (2) It is extends to the whole of the Province of the Khyber Pakhtunkhwa].
- (3) It is shall come in to force at once.

¹ Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

² Substituted videKhyber Pakhtunkhwa Act No. IV of 2011.

³Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

⁴Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

⁵Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

⁶Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

⁷Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

⁸Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

2. Notwithstanding anything contained in the ¹[Khyber Pakhtunkhwa] Land Revenue (Abolition) Act, 1977 (²[Khyber Pakhtunkhwa] Act No. IV of 1977).—

Levy of land revenue.

- (i) every land-owner owning irrigated land exceeding twenty-five acres, or un-irrigated land exceeding fifty acres, or irrigated and un-irrigated land the aggregate area of which exceeds twenty-five acres of irrigated land, shall be liable and shall always be deemed to have been so liable to pay land revenue for Rabi 1976-77 and Kharif 1977, at double the rate to which he was liable immediately before the commencement of the said Act; and
- (ii) a tax shall be assessed, levied and collected from the owner of the land in respect of his income from the land relating to Rabi 1976-77 and Kharif 1977, in accordance with, and subject to the provisions of, the ³[Khyber Pakhtunkhwa] Agricultural Income-Tax Act, 1948 (⁴[Khyber Pakhtunkhwa] Act No. XVII of 1948), as if the Act has not been repealed.

¹Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

²Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

³Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

⁴Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.