**PROVINCIAL ASSEMBLY OF THE PUNJAB**

**Bill No. 87 of 2025**

**THE PUNJAB AGRICULTURAL INCOME TAX (AMENDMENT) BILL 2025**

A

Bill

*further to amend the Punjab Agricultural Income Tax Act 1997*.

It is necessary further to amend the Punjab Agricultural Income Tax Act 1997 (I of 1997) for the purposes hereinafter appearing.

Be it enacted by Provincial Assembly of Punjab as follows:

**1. Short title and commencement**.– (1) This Act may be cited as the Punjab Agricultural Income Tax (Amendment) Act 2025.

(2) It shall come into force at once.

**2. Amendment of section 2 of Act I of 1997**.– In the Punjab Agricultural Income Tax Act 1997 (I of 1997), for brevity referred to as ‘the Act’, in section 2, in sub-section (1), clauses (d) and (e) shall be omitted.

**3. Amendment of section 4-A of Act I of 1997**.– In the Act, in section 4-A, clause (h) shall be omitted.

**STATEMENTS OF OBJECTS AND REASONS**

The propose Bill provides for exclusion of income from livestock from the agricultural income for the purpose of tax under the Punjab Agricultural Income Tax Act 1997. Hence, this Bill.

**MINISTER INCHARGE**

**Lahore: CH AMER HABIB**

**July 18, 2025 Secretary General**