

Law no. 113 for the year 1939

Concerning Agricultural land Tax

The Senate and the Parliament have decided the following law, and it has been ratified and issued

Article 1:

Agricultural land tax is imposed on all agricultural land that are already cultivated or cultivable; according to their estimated annual rent.

Article 2:

Annual rent is estimated according to law no. 53 for the year 1935 for 10 years and it is generally re-estimated every 10 years. Re-estimation procedures must be held at least one year before the end of every period.

Article 3:

Starting from the beginning of January 1949 the tax will be 14% of the annual rent. When deciding the feddan's tax the fractions of the piaster are raised to a complete piaster.

Article 4:

After estimating tax, the annual tax of the land that becomes cultivable is estimated according to the previously mentioned law. This estimation is authorized by the minister of finance and the tax is imposed starting from the 1st of January of the same year of estimation. A decree specifies the cases in which these rules may be ignored concerning the land that the government sells and it cannot be satisfyingly invested unless some important reformations are held.

Article 5:

If the implementation of public utility works results in increasing the value of the land located in this work area or decreasing its annual rent by a tangible degree, a decree is issued re-estimating the rent of this land according to law no.53 for the year 1953. The decree defines the activation of the reformed tax and it might states the activation at the 1st of January of the year in which it is issued. It might also states the activation of the reformed tax at a previous date if the rent of this land is decreased because of implementing these works.

Article 6:

The agricultural land that belongs to the government's public or private properties is not submitted to the tax of the agricultural land but if the ownership of this land is transferred to people, it will be submitted to the tax according to law.

Article 7:

The land whose ownership is expropriated for public utility is not exempted from the tax except from the actual date at which the authority that expropriated the ownership has taken it over.

Article 8:

The following land is not submitted to agricultural land tax:

- (1) Granaries.
- (2) The land within the domain of the cities whose buildings submit to building tax; unless it is already being cultivated.
- (3) The land over which buildings utilized for public housing are erected; including the building's sanctum and utilities.

Article 9:

Dry land, land cultivated with crops or forest' trees and land resulted from ebb are dealt with according to the related laws and regulations.

Article 10:

Agricultural land tax is nullified in the following cases:

- (1) Land damaged due to sand downfall in spite of being carefully protected
- (2) Land that becomes not arable because of some public utility works.
- (3) Land that becomes not arable because of the water from public canals, public drainages, the Nile, the sea or the lakes that flow into that land.
- (4) Land whose cultivation is delayed because of being overwhelmed by the water of the Nile, the sea or the lakes, or because of the fords made by the authority of irrigation when deflating the Nile water from the hods of Upper Egypt.
- (5) Land whose cultivation is delayed because the springs from which it has been irrigated run dry or because of lack of rain.
- (6) Land upon which buildings of public residence are erected.

- (7) Land upon which adjacent buildings -owned by several owners and resemble public residence - are erected.
- (8) Waste land that has never been cultivated and is deprived of means of irrigation and deflation or in need of great reformation and expenditure.
- (9) Land whose cultivation is delayed because of natural disasters, public catastrophes or wars.

Article 11:

Tax isn't nullified in the cases provided in the previous article unless upon the request of the person concerned and starting from the date in which the reason of cancellation occurred even if it is prior to the date of activating this law. Yet the nullification shouldn't be for a period prior to the date of enforcing the last general estimation of agricultural land's annual rental value.

Article 12:

Tax nullification requests are presented to the committees mentioned in article 3 and 7 of the previously mentioned law no. 53 for the year 1935 to be investigated and settled. The nullification request mentioned in the clarified cases of article (10) is not accepted unless accompanied by a receipt indicating that a monetary insurance of 50 P.T per feddan or feddan fractions is already paid, on condition that the insurance doesn't exceed 20 EG.P. The insurance is not refunded if the request is irrelevant. The procedures of examining and appealing against these requests are specified in a decree.

Article 13:

If reasons of exemption are subject to change; the exempted land is inspected every year. As for the land that becomes cultivable; tax is imposed starting from the 1st of January of the year next to that in which the survey is done. The tax is imposed in the same value of that imposed before the exemption except in the case mentioned in item 8 of article 10 where the land continues to be exempted till the end of the general estimation's decided period.

Article 14:

Islands 'land that is cultivated or cultivable but the river makes it unsuitable for cultivation is exempted from tax starting from the 1st of January of the year in which the survey is done. As for the fallow islands' land that is exempted from tax but became cultivable is resubmitted to tax starting from the 1st of January of the year in which the survey is done in the same tax value of the hod in which it exists. In case

that land does not belong to a hod, the tax is imposed according to the nearest hod to it.

Article 15:

Agricultural land tax is paid annually. A decree states the due dates and values of tax installments. In case the installments are not paid in the due dates, the tax is collected according to the high orders regulations issued in 25/03/1880, 04/11/11885, 26/03/1900. The tax that is imposed after its due date because of procedures is paid in installments within a period equal to the delayed years on condition that the installment period doesn't exceed 5 years.

(A) Increase of tax due to implementing works of public utility according to article 5 of this law.

(B) Due tax on the land whose ownership goes from the government to individuals according to article 6 of this law.

Article 16:

Concerning tax collection, public treasury has the prerogative on the land imposed to tax and also on its production, yield, movables properties and cattle.

Article 17:

Appeals against the tax value do not – by no means – cancel tax payment.

Article 18:

Courts don't have the right to look into any appeal against agricultural land tax.

(This article is cancelled by law no. 11 for the year 1972)

Article 19:

Without violating article 13 of this law, tax exemptions issued in any of the cases stated in article 10 according to the laws issued prior to the date of publishing this law remain a vested right to those who were granted the exemptions with no need for any procedure.

Article 20:

The provisions of this law do not violate the existing agreements concerning private taxes imposed on the land sold by the government in order to be reformed.

Article 21:

A sum of money equal a part per sixteen of the tax is specified for relieving minor agricultural land owners starting from the 1st of January of the year 1940 on condition that this sum is doubled starting from the 1st of January of the year 1941 . A law states the categories of minor owners and the relieving ratios within the previously mentioned sums. (This article is cancelled according to law 370 for the year 1953)

Article 22:

All previously issued articles which violate the articles of this law are cancelled.

Article 23:

Minister of Finance activates this law, and issues all the necessary executive decisions.

This law is to be sealed with the state's seal, published in the gazette and activated as one of the state's law.

Issued at Saraya Al Montazah (Al montazah palace) in the 26th of Shaaban 1358 (10 October 1939).