

Al Wakae'e Almasria's supplement

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Ministry of Finance

Ministerial decision no. 51 for the year 1940 regarding the executive regulation of law no. 113 for the year 1939 concerning agricultural land tax

Minister of Finance:

On reviewing Law no. 113 for the year 1939, concerning agricultural land tax and the two decrees issued on Feb. 14th, and April 4th, 1940, the following has been decided.

Article 1:

Tax is recorded in revenue registers allocated for this purpose in directorates and governorates.

Article 2:

Governmental land, whose rental value is estimated and its ownership goes to individuals, is taxed starting from the date it is delivered to them; which is specified by Public Property Authority per daily installment considering the year having 360 days.

As for governmental land, whose estimated rental value is (for nothing) and is sold after being reclaimed and becoming cultivable, its annual rental value is estimated according to law no. 53, 1935 and is taxed starting from its delivery date.

Article 3:

Citizens' land, whose estimated rental value is (for nothing), continue untaxed till the end of the estimation's period of validation.

Article 4:

Hiad el-Gazae'r (islands' pieces of land), which were totally overwhelmed by sea at the time of evaluating the annual rent according to the law previously mentioned and their rental value has not been estimated, then part of these Hods or all of them appear due to the sea's ebb, are taxed according to the tax imposed on the nearest hod. Tax assessment starts from the date the land was delivered to the people concerned.

Article 5:

Land, which is expropriated for public utility, is tax-exempted starting from the date of its actual delivery; which is mentioned in its registered contracts or in the notifications from the body that has expropriated it.

Article 6:

As for the land that cease to be imposed to tax according to the Items 1, 2 & 3 of Article (8) of this Law, an exemption form should be submitted by the person concerned. The form is given by the Due Funds Authority for 30 Milam. Exemption is only effective starting from the date of presenting the form.

Article 7:

Ponds and moors –sold by the government and tax-exempted for 10 years according to the cabinet's decision issued in Feb. 21st, 1894- are re-imposed to tax after the end of the exemption period according to the general tax of the Hod in which they exist. However; if a rental value has already been estimated for those ponds and moors; the tax is assessed on the basis of this value. If the rental value of the Hod in which they are located is not estimated, they taxed according to the general tax of the nearest Hod.

Article 8:

Land, which is exempted from tax according to Article (10) of this Law, is tax exempted starting from the date at which the person concerned submits a request on the basis of daily installment considering the year having 360 days.

Article 9:

Each directorate or governorate keeps registers of tax exemption applications in which the data included in these applications is recorded and whether they were accepted or refused.

Registers are allocated for the agricultural land that is tax-exempted for reasons which may come to an end. Data on this agricultural land is taken annually from these registers and is sent to the survey committees for scrutiny and proving the scrutiny results for each amount. Agricultural land which is proven cultivatable is re-assessed per the previously imposed tax as of Jan. 1st of the year in which the scrutiny is done. The person concerned is notified and the result is pointed out in the mentioned registers.

If a complaint is raised by the person concerned, it is dealt with as a new application for tax exemption.

Article 10:

Islands' land that is no longer cultivatable and for which tax exemption is applied, or island' land that is cultivatable and for which tax assessment is due per Article (14) of Law 113, 1939, both follow the procedures stated in the executive regulation of Law 48, 1932, that was issued in Nov. 15th, 1932.

Article 11:

Land that did not submit for agricultural land tax according to Items 1&2 and 3 of Article (8) of the Law as well as land that was exempted for reasons which may not end according to the rules of Items 6 & 7 of Article (10) and whose exemption's reasons are terminated, are re-taxed as of the first of the year in which scrutiny is carried out by the survey committees. If the rental value of this land is not estimated, the land is assessed per the public tax of the Hod in which it is located.

Land owned by companies and is tax-exempted per the terms of the privilege contract granted, is re-taxed if it is used for purpose other than it is specified for as of the first of the year in which the scrutiny is carried out by the mentioned committees. If rental value is not estimated, the land is assessed per the general tax of the Hod in which it is located, or the neighboring Hod. Agricultural land sold by these companies is handled likewise.

Article 12:

Land that is tax-exempted in a case stated in Article (10) of Law 13, 1939 per the rules of laws preceding that Law, and whose rental value is estimated as "for nothing" per the rules of the decree of Law 53, 1935, is not checked annually and tax exemption for it continues up till the period of tax effectiveness ends. As for a part of this land for which rental value is estimated, keeps tax-exempted up till it is proven cultivatable upon check-up per Item 3 of the mentioned Law.

Article 13:

General Director of Due Money Authority is to execute this decision which is effective as of date of publication in the journal

Cairo Rabea Awal,1st, 1359 Higiri, April 9th, 1940.

Hussein Sery