

# **Law no. 51 for the year 1973**

## **Concerning some minor owners 'exemptions**

### **Of agricultural land tax as well as the related taxes and additional fees**

**In the name of the people**

**The president of the republic**

**The cabinet has decided the following law and it has been issued:**

#### **Article 1:**

Without violating the exemptions decided by law no. 370 for the year 1953 of reducing the tax imposed on minor agricultural land owners; each owner -whose total ownership of agricultural land all around the republic does not exceed three feddans- is exempted from agricultural land tax and the additional related taxes.

Every owner whose ownership all around the republic does not exceed three feddans is also exempted from defense and national security taxes. These exemptions are not applied if the ownership exceeds three feddans. In all cases these exemptions are not applied on any area of land that is planted with fruitful gardens. Also the exemptions are not applicable if it is proved that the tax payer has an income from any source other than agricultural activity.

#### **Article 2:**

The minister of finance – in agreement with the minister of Justice and the minister of agriculture – states the rules of applying the exemptions and the procedures of proving ownership and possession concerning this law. He also states the ways of revising and appealing against them as well as the regulating dates of all previously mentioned.

#### **Article 3:**

The exemption stated in this law on the basis of ownership or possession or both becomes applicable in the 1<sup>st</sup> of January of each year regardless any changes in ownership or possession that may occur during this year.

**Article 4:**

Each tax payer- who owns or possesses three feddans or less in one area or more, and his land is not wholly planted with fruitful gardens besides not having any income from any source other than the agricultural activity – has to present a notification to the concerned RTA branch office within two months starting from the date of publishing this law.

**Article 5:**

Each tax payer -who has been undeservedly exempted by intentionally presenting untrue data included in the previously mentioned notification, or resorted to illegal ways in order to be undeservedly exempted- has to pay the evaded tax doubled according to the rules and procedures stated by the decision of the minister of finance. The decision also states how and when to appeal.

**Article 6:**

This law is to be published in the gazette and is considered applicable starting from the 1<sup>st</sup> of January 1973

The minister of finance issues the decisions necessary for its execution

This law is imprinted by the state's seal and applied as one of the state's laws

Issued by the president of the republic in Gomada Al-Thany 1393 (14<sup>th</sup> of July 1973)

Anwar Al-Sadat