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SIND ORDINANCE NO.X OF 1978

THE SIND MOTOR VEHICLES TAXATION (AMENDMENT) ORDINANCE, 1978

[05th July, 1978]

An Ordinance to amend the Sind Motor Vehicles Taxation Act, 1958.

WHEREAS it is expedient to amend the Sind Motor Vehicles Taxation Act, 1958, in the manner hereinafter appearing; **Preamble.**

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977, the Governor of Sind is pleased to make and promulgate the following Ordinance: -

1. (1) This Ordinance may be called the Sind Motor Vehicles Taxation (Amendment) Ordinance, 1978. **Short title and commencement.**

(2) It shall come into force at once.

2. In the Sind Motor Vehicles Taxation Act, 1958, hereinafter referred to as the said Act, in section 4-A, the fullstop appearing at the end shall be replaced by a colon and thereafter the following proviso shall be added: - **Amendment of section 4-A of West Pakistan Act XXXII of 1958.**

"Provided that Government may, in respect of any class or classes of motor vehicles, allow, by notification, payment of the tax, on the basis of quarterly or half yearly installments, and by such dates, as may be specified in the notification.".

3. In the said Act, in section 13:- **Amendment of section 13 of West Pakistan Act XXXII of 1958.**

(a) after sub-section (1), the following sub-sections shall be inserted: -

"(2) Where a motor vehicle has gone out of use, the officer authorized in this behalf may, on an application made in this behalf, remit the tax in respect of such vehicle for the period of its non-use.

Explanation.— The period of non-use shall be reckoned from the date immediately following the expiry of the quarter of the calendar year, during which the non-use of the vehicle has begun.

"(2-A) The application under sub-section (2), shall be accompanied by registration plate of the vehicle and such other documentary proof to the satisfaction of such officer and shall be sent by registered post:

Provided that in case of theft of the motor vehicle or, accident causing destruction of registration plate, the application shall be accompanied by registration documents and a certified copy of the first information repot lodged with the police.".

(b) for sub-section (3), the following shall be substituted: -

"(3) Where the tax is paid before the due date, Government may, in such case grant, by notification, a rebate not exceeding five percent of the tax paid.".