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SIND ORDINANCE NO. X OF 1980

THE SIND FINANCE ORDINANCE, 1980

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SIND ORDINANCE NO. X OF 1980

THE SIND FINANCE ORDINANCE, 1980

[30th June, 1980]

An Ordinance to rationalize and enhance certain taxes and duties in the Province of Sind and to amend certain laws.

Preamble.

WHEREAS it is expedient to rationalize and enhance certain taxes and duties in the Province of Sind and to amend certain laws, in the manner hereinafter appearing;

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

Short title and commencement.

1. (1) This Ordinance may be called the Sind Finance Ordinance, 1980.

(2) It shall come into force on and from the first day of July, 1980.

Amendment of Act II of 1899.

2. In the Stamp Act, 1899, in its application to the Province of Sind, in Schedule I—

(i) after article 1, the following shall be inserted as article 1-A:-

"1-A. Airway Bill in respect of goods Coming from outside the country;	Ten rupees.";

(ii) in article 5, against clause (d), in column 2, for the existing entry, the words "Ten rupees" shall be substituted;

(iii) in article 10—

(a) in entry (b), in column 2, for the existing entry, the words "One hundred and twenty five rupees" shall be substituted;

(b) in entry (c) in column 2, for the existing entry, the words "Five hundred rupees" shall be substituted; and

(c) in entry (d), in column 2, for the existing entry, the words "Seven hundred and fifty rupees" shall be substituted;

(iv) in article 14, in column 2, for the existing entry, the words "Ten rupees" shall be substituted;

(v) after article 26, the following shall be inserted as article 26-A:--

"26-A. Customs declaring accompanying the goods sent by post from outside the country.	Ten rupees

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3. In the Sind Entertainments Duty Act, 1958— **Amendment of West Pakistan Act X of 1958.**

(a) in section 3, in sub-section (1), in the existing proviso the fullstop appearing at the end shall be replace by a colon and thereafter the following proviso shall be added:--

"Provided further that Government may, by notification, fix the rate not lower than five percent of the rate chargeable under this sub-section, in case of entertainment other than exhibition of cinematograph film, on such conditions as deemed fit and after taking into consideration the cost incurred on operation of such entertainment.".

(b) for sections 8 and 9, the following shall be substituted:--

Exemption by Government

"8. Government may by general or special order exempt any entertainment or class of entertainments from liability to entertainments duty.

Security for observance of condition of exemption.

9. Government, when exempting any entertainment from liability to entertainments duty under section 8, may direct that the proprietor of the entertainment concerned shall furnish to the Collector such security as he may require for ensuring the observance of the conditions subject to which the exemption is granted.".

4. In the Sind Motor Vehicles Taxation Act, 1958, the Schedule shall be substituted by the First Schedule to this Ordinance. **Amendment of West Pakistan Act XXXII of 1958.**

5. In the Sind Finance Act, 1964— **Amendment of West Pakistan Act XXXIV of 1964.**

(a) in section 11, in sub-section (1), for the figures and word "5 to 79", the figure "7" shall be substituted;

(b) for the "Seventh Schedule" the Second Schedule to this Ordinance shall be substituted.

6. In the Sind Finance Ordinance, 1971, section 3 shall be omitted. **Amendment of Sind Ordinance, VII of 1971.**

7. In the Sind Finance Act, 1972, in the Fourth Schedule, entries at serial numbers 6,7,8,9 and 10 shall be omitted. **Amendment of Sind Finance Act I of 1972.**

8. In the Sind Finance Act, 1977— **Amendment of Sind Act, VII of 1977.**

(a) in section 8, in sub-section (1), in entry (a), in column 1, for the words "twenty five" the word "fifty" shall be substituted;

(b) for entry (d), the following entries shall be substituted:--

"(d)	in case of a hotel charging not less than three hundred and one and not more than five hundred rupees per lodging unit per day.	twenty rupees per lodging unit per day on eighty five percent of the total number of lodging units.
(e)	in case of a hotel charging more than five hundred rupees per lodging unit per day	thirty rupees per lodging unit per day on eighty five percent of the total number of lodging units.".

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THE SIND FINANCE ORDINANCE, 1980

FIRST SCHEDULE
(See Section 4)

"THE SCHEDULE
(See Section 3)

S.No.	Description of Motor Vehicles	Annual rate of Tax
1.	**CYCLES**	Rs.
	(a) Motor Cycles, including Motor Scooters not exceeding 90 Kgs. in unladen weight.	44
	(b) Motor Cycles including Motor Scooters exceeding 90 Kgs. in unladen weight.	60
	(c) if trailer is attached with vehicles in (a) and (b), extra charge for the trailer.	15
	(d) tri-cycles propelled by mechanical power.	40
2.	Motor Vehicles not exceeding 250 Kgs. in unladen weight adapted and used for invalids.	No tax
3.	MOTOR VEHICLES ORDINARY USED FOR TRANSPORT OF GOODS AND MATERIAL	Rs.
	(a) Electrically propelled vehicles not exceeding 1250 Kgs. in unladen weight,	35
	(b) Motor vehicles with laden weight not exceeding 2030 Kgs.	320
	(c) Motor vehicles with laden weight exceeding 2030 Kgs. but not exceeding 4060 Kgs.	500
	(d) Motor vehicles with laden weight exceeding 4060 Kgs. but not exceeding 6090 Kgs.	700
	(e) Motor vehicles with laden weight exceeding 6090 Kgs. but not exceeding 8120 Kgs.	1500
	(f) Motor vehicles with laden weight exceeding 8120 Kgs. but not exceeding	2200

	10400 Kgs.	
	(g) Motor vehicles with laden weight exceeding 10400 Kgs.	2800
	(h) if trailer is attached with vehicles in (a) to (g), extra charge for the trailerr.	200

S.No.	Description of Motor Vehicles	Annual rate of Tax
4.	**ALL MOTOR VEHICLES ORDINARILY USED FOR TRANSPORT OF PASSENGERS ON HIRE**	Rs.
(a)	Tram Cars	15
(b)	Tri-cycle including rickshaws cab, propelled by mechanical power with seating capacity of not more than three persons.	260
(c)	Motor vehicles, not being vehicles in (a) and (b), with seating capacity of not more than four persons.	340
(d)	Motor vehicles, not being vehicles in (a) and (b), with seating capacity of more than four but not more than six persons.	500
(e)	Motor vehicles, not being vehicles in (a) and (b), with seating capacity of more than six persons but not more than twenty-six persons plying within the limits of a corporation, municipality or cantonment.	64 per seat
(f)	Motor vehicles, not being vehicles in (a) and (b), with seating capacity of more than twenty-six persons plying within the limits of a corporation, municipality or cantonment.	52 Per seat
(g)	Motor vehicles, not being vehicles in (a) and (b), with seating capacity of more than six persons plying outside the limits of a corporation, municipality or cantonment.	104 per seat
5.	**MOTOR VEHICLES USED FOR PRIVATE PURPOSES**	
(a)	Motor vehicles with seating capacity of not more than four persons and –	
	(i) not more than 7.46 Kwt.	280
	(ii) more than 7.46 Kwt. but less than 13,43 Kwt.	320
	(iii) 13.43 Kwt. and above	440

(c)	Motor vehicles with seating capacity or more than four persons, for each additional seat—	
	(i) if not more than 7.46 Kwt.	50 per seat
	(ii) if more than 7.46 Kwt.	80 per seat

SECOND SCHEDULE
(See Section 5)

"SEVENTH SCHEDULE
(See Section 11)

S.No.		Categories	Rate of Tax per annum
			Rs.
1.		All persons engaged in profession, trades, callings or employments, other than those mentioned here-in-after, assessed to income-tax in the preceding financial year.	100
2.		All public limited companies having registered office in Sind.	5,000
3.		All private limited and foreign companies—	
	(a)	with share capital exceeding Rs.200,000 but not exceeding one million rupees.	1,000
	(b)	with share capital exceeding Rs.one million	5,000
4.		Owners of factories and commercial establishments other than those referred to at serial numbers (2) and (3) employing 10 or more persons.	1,000
5.		Holders of import licences who during the preceding financial year have imported goods—	500
	(a)	not exceeding Rs.200,000	
	(b)	exceeding Rs.200,000 but not exceeding Rs.one million	1,000
	(c)	Exceeding Rs. One million	5,000
6.		Contractors who during the preceding financial year supplied goods or services—	

	(a) upto Rs.one million.	
	(b) exceeding Rs.one million but not exceeding Rs.2.5 million	1,000
	(c) exceeding Rs.2.5 million	5,000
7.	All factories, shops and establishments (other than those falling in above categories) employing at least one but not more than nine persons.	50