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SIND ORDINANCE NO. XII OF 1981
THE SIND FINANCE ORDINANCE, 1981

C O N T E N T

PREAMBLE

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THE SIND FINANCE ORDINANCE, 1981

[29th June 1981]

AN ORDINANCE to rationalize, enhance and provide relief, in certain taxes and duties, in the Province of Sind, and to amend certain laws.

Preamble.

WHEREAS it is expedient to rationalize, enhance and provide relief in 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 Provisional Constitution Order, 1981, the Governor of Sind if pleased to make and promulgate the following Ordinance :—

Short title and commencement.

1. (1) This Ordinance may be called the Sind Finance Ordinance, 1981.

(2) It shall come into force on and from the first day of July 1981.

Amendment of Act VII of 1870.

2. In the Court Fees Act, 1870, in its application to the Province of Sind in the First Schedule, in article 1, after the note, the following shall be added :—

"Exemption. No fee shall be charged on plaint or a memorandum of appeal for recovery of damages under the Fatal Accidents Act, 1855.".

Amendment of Act II of 1899.

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

(a) For article 1, the following shall be substituted :—

"1. ACKNOWLEDGMENT of a debt exceeding one hundred and sixty rupees in amount or value, written or signed by, or on behalf of, a debtor in order to supply evidence of such debt in any book other than a banker's passbook or on a separated piece of paper when such book or paper is left in the creditor's possession; provided that such acknowledgment does not contain any promise to pay the debt or any stipulation of pay interest or to deliver any goods or other property.	Fifty Paisa.".

(b) Article 1-A shall be omitted.

(c) In article 4, in column 2, for the words "Four rupees" the words "Six rupees" shall be substituted;

(d) For article 23, except the Exemption, the following shall be substituted :—

"23. CONVEYANCE as defined by section 2 (10) not being a transfer charged or exempted under article 62—

Where the amount for value of the consideration for such conveyance as set forth therein does not exceed rupees five hundred.	Thirty Rupees
Where it exceeds rupees five hundred, for every additional amount of five hundred rupees or part thereof.	Thirty Rupees."

(e) in article 24, in clause (ii), in column 2, for the words "Four rupees", the words "Ten rupees" shall be substituted;

(f) In article 25, in clause (b), in column 2, for the words "Four rupees", the words "Ten rupees" shall be substituted;

(g) Article 26-A shall be omitted;

(h) In article 48 :—

(i) In clause (b), in column 2, for the words "Five rupees", the words "Ten rupees" shall be substituted;

(ii) In clause (c), in column 2, for the words "Twenty-five rupees", the words "Seventy-five rupees" shall be substituted;

(i) For article 53, except the Exemptions, the following shall be substituted :—

"53. Receipts as defined by section 2(23) for any money or other property the mount or value of which exceeds one hundred and sixty rupees.	Fifty Paisa

Amendment of West Pakistan Act. XXXII of 1958.

4. In the Sind Motor Vehicles Taxation Act, 1958, in the Schedule, for entries at serial No. 5, the following shall be substituted :—

"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.	…	320
(ii) more than 7.46 Kwt. but less than 13.43 Kwt.	…	360
(iii) 13.43 Kwt. And above	…	480

(b) Motor vehicles with seating capacity of 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		90 per seat.".

Amendment of west Pakistan Act XXXIV of 1964.

5. In the Sind Finance Act, 1964, in the Seventh Schedule—

(i) for entries at serial No. 3, the following shall be substituted--

"3. All private limited and foreign companies with paid-up share capital—

(a) not exceeding one million rupees;	Rs. 500
(b) exceeding one million rupees but not exceeding two and a half million rupees;	Rs. 2,500.".
(c) exceeding two and a half million rupees	Rs. 5,000.".

(ii) in entries at serial No. 5, for clause (a), the following shall be substituted:-

"(a) exceeding fifty thousand rupees but not exceeding two lac of rupees. Rs. 500.".

6. In the Sind Finance Act, 1965, section 10 is hereby repealed. **Amendment of West Pakistan Act I of 1965.**

7. In the Sind Finance Ordinance, 1971, section 2 is hereby repealed. **Repealed of Section 2 of Sind Ordinance VII of 1971.**

8. In the Sind Finance Act, 1975, in section 8, in sub-section (1), for the words "twenty-five paisa per maund", the words "seventy-five paisa per one hundred kilograms" shall be substituted. **Amendment of Sind Act XV of 1975.**