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SINDH ORDINANCE NO.VI OF 1982
THE SIND FINANCE ORDINANCE, 1982

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SINDH ORDINANCE NO.VI OF 1982

THE SIND FINANCE ORDINANCE, 1982

[30th June, 1982]

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

Preamble

WHEREAS it is expedient to levy, 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 Proclamation of the fifth day of July, 1977 and the Provisional Constitution Order, 1981, the Governor of Sind is pleased to make and promulgate the following Ordinance:-

Short title and commence-ment.

1. (1) This Ordinance may be called the Sind Finance Ordinance, 1982.

(2) It shall come into force on and from the first day of July, 1982.

Amendment of Act II of 1899.

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

(a) after article 11, the following shall be inserted:-

"11-A. Attestation, that is to say attestation or certification of any document made by an Oath Commissioner or Government Officer other than a notary public and a first class Magistrate.	One Rupee.";

(b)for Article 15, the following shall be substituted:-

"15. BOND as defined by section 2(5) not being a DEBENTURE (No.27) and not being otherwise provided for by this Act, or by the Court-fees Act, 1870—	
Where the amount or value secured does not exceed Rs.500.	Fifteen rupees.
Where it exceeds Rs.500, for every additional amount of Rs.500 or part thereof.	Fifteen rupees.";

(c) in article 26, in clause (b), in column (2), for the words "Thirty seven rupees and fifty paisa", the words "Forty rupees" shall be substituted;

(d) in article 27, for clause (b) except the Explanation and Exemption, the following shall be substituted:--

"(b) by delivery—

For the face value of the debenture for every Rs.500 or part thereof.	Seventeen rupees and fifty paisa.";

(e) in article 28, in column 2, from the words "Twenty five paisa", the words "One rupee" shall be substituted;

(f) for article 37, the following shall be substituted:-

"37. Letter of Credit, that is to say the instrument including applications and agreements for opening letter of credit by which one person authorises another to give credit to the person in whose favour it is drawn—

(a) If the amount of Letter of Credit does not exceed Rs.50,000;	Ten rupees.
(b) If the amount exceeds Rs.50,000 but does not exceed Rs.500,000;	Twenty five rupees
(c) for any amount exceeding Rs.500,000.	Fifty rupees.";

(g) for article 48, except the Explanation, the following shall be substituted:-

"48. Power of Attorney as defined by section 2 (21), not being a proxy (No.52)—

(a) When executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents;	Five rupees.
(b) when authorizing one person or more to act n a single transaction other than the case mentioned in	Ten rupees.

clause (a); (c) when authorizing not more than five persons to act jointly and severally in more than one transaction or generally;	Seventy –five rupees.
(d) when authorizing more than five but not more than ten persons jointly and severally in more than one transaction or generally;	One Hundred rupees.
(e) when given for consideration and authorizing the attorney to sell any immovable property;	The same duty as is leviable on a Conveyance (No.23) for the amount consideration.
(f) in any other case.	Ten rupees for each person authorized.”;
(h) for article 49, the following shall be substituted:-	
“49. PROMISSORY NOTE as defined by section 2(22)—	
(a) when payable on demand—	
(i) When the amount or value does not exceed two hundred fifty thousand rupees;	Fifteen rupees.
(ii) When the amount exceeds two hundred fifty thousand rupees;	Thirty rupees.
(b) When payable otherwise than on demand.	The same duty as on a Bill of Exchange (No.13) for the same amount payable otherwise than on demand,”;
(i) in article 52, in column, 2, for the words “twenty five paisa” the words “One rupee” shall be substituted;	
(j) in article 55, in clause (b) in column 2, for the words “thirty seven rupees and fifty paisa” the words “fifty rupees’ shall be substituted;	
(k) for article 61, except the Exemption, the following shall be substituted:-	
“61. SURRENDER OF LEASE.	

(I) for article 64, the following shall be substituted:-	The duty with which the lease is chargeable.”;
“64. TRUST—	
A. Declaration of or concerning any property when made by any writing not being a Will.	The same duty as on a Bond (No.15) for a sum equal to the amount or value of the Property concerned as set-forth in the instrument but not exceeding fifty rupees.
B. Renovation of or concerning any property when made any instrument other than a Will	The same duty as on a Bond (No.15) for a sum equal to the amount or value of the property concerned as set-forth in the instrument but not exceeding fifty rupees.”.

3. In the Sind Motor Vehicles Taxation Act, 1958, the Schedule shall be substituted by the Schedule to this Ordinance. Amendment of West Pakistan Act (XXXII) of 1958.

4. In the Sind Finance Act, 1964, in the Seventh Schedule, for serial No.7, the following shall be substituted:- Amendment of West Pakistan Act XXXIV of 1964.

“7. All factories, shops and establishments (other than those falling in categories 2 to 6 of the Schedule)—	
(a) assessed to income tax in the preceding financial year;	Rs.200.00
(b) not assessed to income tax in the preceding financial year.	Rs.100.00.”.

SINDH ORDINANCE NO.VI OF 1982

THE SIND FINANCE ORDINANCE, 1982

SCHEDULE

(See section 3)

"THE SCHEDULE

(See section 3)

S.No.	Description of motor vehicles.	Annual tax on each vehicle
1.	CYCLES.	Rs.
	(a) Motor Cycles, including Motor Scooters not exceeding 90 Kgs. in unladen weight.	52
	(b) Motor Cycle including Motor Scooters exceeding 90 Kgs. in unladen weight.	68
	(c) If trailer is attached with vehicles in (a) and (b), extra charge for the trailer.	16
	(d) Tri-cycle propelled by mechanical power.	68
2.	MOTOR VEHICELS NOT EXCEEDING 250 KGS. IN UNLADEN WEIGHT ADOPTED AND USED FOR INVALIDS.	No Tax
3.	MOTOR VEHICLES ORDINARILY USED FOR TRANSPORT OF GOODS AND MATERIAL.	
	(a) Electrically propelled vehicles not exceeding 1250 Kgs. In unladen weight.	56
	(b) Motor vehicles with laden weigh not exceeding 2030 Kgs.	376
	(c) Motor vehicles with laden weight exceeding 2030 Kgs. but not exceeding 4060 Kgs.	628
	(d) Motor vehicles wit laden weight exceeding 4060 Kgs. but not exceeding 6090 Kgs.	952
	(e) Motor vehicles with laden weight exceeding 6090 Kgs. but not exceeding 8120 Kgs.	1876
	(f) Motor vehicles with laden weight exceeding 8120 Kgs. but not exceeding 10400 Kgs.	2828
	(g) Motor vehicles with laden weight exceeding 10400 Kgs.	2828
	(h) if trailer is attached with vehicles in (a) to (g), extra charge for the trailer.	252
4.	All motor vehicles ordinarily used for transport of passengers on hire.	
	(a) Tri-cycle including rickshaw cab, propelled by mechanical power with seating capacity of not more than three persons.	392
	(b) Motor vehicles, not being vehicles in (a), with seating capacity of not more than four persons.	520
	(c) Motor vehicles, not being vehicles in (a), with seating capacity of more than four but not more than six persons.	652

(d) Motor vehicles, not being vehicles in (a), 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.	98 Per seat
(e) Motor vehicles, not being vehicles in (a), with seating capacity of more than twenty-six persons plying within the limits of a corporation, municipality or cantonment.	78 per seat
(f) Motor vehicles, not being vehicles in (a), with seating capacity of more than six persons plying outside the limits of a corporation, municipality or cantonment.	138 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.	360
(ii) more than 7.46 Kwt. But less than 13.43	400
(iii) 13.43 Kwt, and above.	520
(b) Motor vehicles with seating capacity of more than four persons for each additional seat—	
(i) if not more than 7.46 Kwt.	72 per seat
(ii) if more than 7.46 Kwt.	96 Per seat.