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SINDH ORDINANCE NO.VII OF 2000
THE SIND FINANCE ORDINANCE, 2000

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SINDH ORDINANCE NO.VII OF 2000

THE SIND FINANCE ORDINANCE, 2000

[30th June, 2000]

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

Preamble

WHEREAS it is expedient to rationalize, levy and enhance certain taxes and duties, in the Province of Sindh;

AND WHEREAS The Provincial Assembly stands suspended in pursuance of the Proclamation of the fourteenth day of October, 1999, and the Provisional Constitution Order No.1 of 1999;

AND WHEREAS the Governor of Sindh is satisfied that circumstances exist which render it necessary to take immediate action;

NOW, THEREFORE, in pursuance of the aforesaid Proclamation and the Provisional Constitution Order read with the Provisional Constitution (Amendment) Order N.9 of 1999, instruction of the Chief Executive and in exercise of all powers enabling him in that behalf, the Governor of Sindh 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, 2000.

(2) It shall come into force on and from the 1st day of July, 2000.

Definition.

2. In this Ordinance, unless there is anything repugnant in the subject or context—

(a) "Government" means the Government of Sindh;

(b) "prescribed" means prescribed by rules;

(c) "rules" means rules made under this Ordinance.

Amendment of Act XXI of 1860.

3. In the Societies Registration Act, 1860—

(a) in section 3, for the words "one thousand and five hundred rupees" the words "fifteen thousand rupees" shall be substituted.

(b) in section 19 for the words "two hundred rupees" the words "five hundred rupees" shall be substituted.

Amendment of Act II of 1899.

4. In the Stamp Act, 1899, in its application to the Province of Sindh, in Schedule-I :-

(i) after section 27-A, the following shall be inserted.

Valuation of rural immovable property.

"27-B. Where any instrument is chargeable with advalorem duly under Article 23 or Article 31 or Article 33, of Schedule I, the value of the property involved shall be calculated according to the valuation table notified by the Collector in respect of properties situated in particular rural areas.

Provided that where the value given in the valuation table, when applied to any property, appears to be excessive, the Commissioner may on application make to him by the aggrieved person, determine its correct value and for the that purpose the provisions of section 31 and section 32 shall apply mutatis mutandis.".

(ii) after Article 11-A, the following new Article shall be inserted:-

Declarations of printing presses authenticated by the competent authority.	Five thousand rupees per declaration.
EXPLANATION-I	The duty shall be paid by the declarant.
EXPLANATION-II	The declaration shall not be authenticated unless the duty is paid.

(iii) in Article 12-B, in column 2 for the words "Two hundred twenty five rupees", the words "Four hundred rupees" shall be substituted.

(iv) in Article 22-A, the words and comma "or agreement for an award of collection rights of octroi, export tax" shall be omitted.

(v) in Article 23, in column 2, against clauses (a) and clause (b) for the words "nine rupees" and "seven rupees", the words "five rupees" shall be substituted.

(vi) for Article 35, the following shall be substituted:-

"35 Lease, including an under-lease or sub-lease and any agreement to let or sub-let:

(i) where the lease relates to flats, shops, offices, town houses and bungalows, together with the right in the

undivided share of the plot and where the value thereof determined in accordance with the valuation table under section 27-A—

(a) if does not exceed five lac rupees.	Nil
(b) if exceeds five lacs rupees but does not exceed ten lacs rupees.	The same duty as leviable on a conveyance (No.23) for a consideration equal to one twentieth of such value determined on the basis of valuation table.
(c) If exceeds ten lacs rupees.	The same duty as leviable on a conveyance (No.23) for a consideration equal to one tenth of such value determined on the basis of valuation table.
(d) in any other case.	One percent of the total amount of the rent payable under the lease including advance rent, if any, payable under the lease and two percent on the amount of the premium, if any.

(vii) in Article 40, after clause (c), the following new clause shall be added:-

(d) Hypothetication of moveable property not based on interest.	0.2% of the amount of the loan or finance mentioned in the document.

(viii) in Article 47—

(a) in part-A, in para (i), in clause (ii), in column 2, for the words "Thirty paisa" and "Fifteen paisa" the words "Fifty paisa" and "Twenty Five paisa" respectively shall be substituted:

	(b) in part-B, in para (1) in clause (ii) in column 2, for the words "Three rupees", the words "Twenty rupees" shall be substituted.	
(ix)	In Article 48—	
	(a) in column 2, against clauses (d) and (ee), for the words "Three hundred rupees" and "Five hundred rupees" the words "Five hundred rupees" and "Five thousand rupees" shall respectively be substituted.	
	(b) after clause (ee), the following shall be added:	
	"(eee) when given not for consideration and authorizing the attorney generally to sell immovable property except Pakistanis residing Overseas who shall be charged at the rate mentioned against (ee).".	Ten Thousand rupees.".

5. In the Sindh Urban Immovable Property Tax Act 1958— **Amendment of Sindh Act No.V of 1958.**

(a) in section 2, in clause (e), before the semicolon the words "and any person against whom any proceedings under this Act has been established for the levy and payment of tax" shall be inserted.".

(b) in section 3, after sub-section (2-A), the following new sub-section shall be inserted:

"(2-B). Notwithstanding the provisions of the sub-section (2) but subject to enforcement of new valuation lists in accordance with section 7, Government may charge levy and collect a tax at a rate not exceeding twenty percent of the valuation as may be prescribe.".

(c) in section 4, for clause (f), the following shall be substituted:

"(f) building and lands or portion thereof used exclusively for mosques, churches, synagogues, temples, guardawaras, dharamsalas, drinking water fountain, public burial or burning grounds of places earmarked for the disposal of the dead.".

(d) after section (5), the following new sections 5-A shall be added:-

"5-. Valuation Tables to ascertain annual value.

Notwithstanding the provisions of section 5 the annual value may be determined on the basis of the valuation tables as may be notified by or under the authority of government for various locations.

(e) section 7-D, the following shall be substituted:-

"7-D. Notwithstanding any thing contained in this Act—

(i) the existing gross annual rental value of lands and buildings shall be raised by twenty percent and the tax shall be levied and collected accordingly until the enforcement of new valuation list.

(ii) the gross rental value under clause (i) shall be raised by an additional twenty percent and the tax shall be levied and collected accordingly until the enforcement of new valuation list.

(f) After section 7-D, the following new section shall be added.

"7-E, Where tax is levied and collected under sub-section (2-B) of section 3, no betterment tax, surcharge and additional surcharge shall be levied and collected".

(g) in section 8, in sub-section (2), for the word "Commissioner" the word "Director General" shall be substituted.

(h) in section 16 after sub-section (4), the following new sub-section shall be added:-

"(5). Notwithstanding anything contained in any law, any sum on account of the tax levied or penalty imposed under this Act remaining unrecovered shall be recoverable as arrears of land revenue".

(i) in section 23, sub-section (4) shall be omitted.

Amendment of Sindh Act No.XXXII of 1958.

6. In the Sindh Motor Vehicles Taxation act, 1958, the Schedule shall be substituted by the Schedule-I to this Ordinance.

Amendment of Sindh Act XXIV of 1964.

7. In the Sindh Finance Act, 1964—

(i) in the Fifth Schedule for serial No.2 and entries there-against, the following shall be substituted:-

a) Domestic	Three paisa per unit of the energy.
b) Office or Commercial	Three paisa per unit of the energy.
c) Industrial undertaking	One paisa per unit of the energy.
d) Tubewells, Irrigation and Agriculture machinery.	One and half paisa per unit of the energy.

(ii) the Seventh Schedule of the Finance Act, 1964 shall be substituted by the Schedule-II to this Ordinance.

Amendment in Sindh Ordinance No.V of 1972.

8. In the Sindh Wildlife Protection Ordinance, 1972, in section 33, in sub-section (3), for the words "Fifteen hundred" the words "Fifteen thousand" shall be substituted.

Conversion of plots.

9. Notwithstanding anything contained in any law, there shall be levied and collected a tax on conversion of residential property and agricultural land when converted for other purposes, in addition to differential of values between such uses to be determined by Board of Revenue as per Land Grant Policy 1999, bases on valuation table in as follow:-

a) Conversion of residential property for commercial purposes.	ten percent of the value of the commercial property based on valuation table in the area.
b) conversion of agricultural land.	
(i) for residential purposes.	Five percent of the value of residential property based on valuation table in the area.
(ii) for commercial purposes.	Ten percent of the value of the commercial property based on valuation table in the area.
(iii) for industrial purposes.	Ten percent of the value of industrial property based on valuation table in the area.

EXPLANATION:- for the purpose of this section "valuation table" means the valuation table prescribed under the Stamp Act, 1899.

Registration of Private Security Agencies.

10. Notwithstanding any thing contained in any law, there shall be levied and collected a registration fee for registration of and issuance, of N.O.C. to a Private Security Agency to operate in the Province of Sindh at the following rates:-

a) Fee at the time of Registration.	Rs.100,000/-
b) Annual Renewal fee	Rs.20,000/-
c) Branch office other than the head office in Sindh	Rs.40,000/-
d) Security clearance of Guards	
(i) within Karachi	Rs.300/- per head
(ii) within Province	Rs.400/- per head
(iii) outside the Province	Rs.1800/- per head

Power to make rules.

11. Government may make rules for carrying into effect the purposes of this Ordinance and such rules may, among other matters, prescribe the procedure for the assessment, collection, payment and recovery of any tax levied or the imposition of any penalty under this Ordinance, in so far as such procedure is not provided in this Ordinance.

SCHEDULE – I

(See section 6)

"THE SCHEDULE"

(See section 3)

S.NO.	DESCRIPTION OF MOTOR VEHICLES	TAX ON EACH VEHICLE
1.	(a) Motor cycle/Scooter not already registered.	Rs.1000/- once at the time of registration with extra tax of Rs.200/- if the vehicle is fitted with trailor or cabin.
	(b) Motor Cycle/Scooter already registered and since first registration, the vehicle--	
	(i) has not completed 5 years.	Rs.600/- once for all or Rs.80/- per annum.
	(ii) has completed 5 years but has not completed 10 years.	Rs.,300/- once for all or Rs.80/- per annum.
	(iii) has completed 10 years but has not completed 15 years.	Rs.100/- once for all or Rs.80/- per annum.
2.	Motor Vehicles not exceeding 250 Kgs. in unladen weight adopted and used for invalids.	No tax.
3.	Vehicle (truck/trailers/delivery vans) used for the transport or haulage of goods or materials:	
	(a) Electricity propelled vehicles not exceeding 1250 Kg in unladen weight.	Rs.500/-

(b) Vehicle (including delivery vane) with maximum laden capacity upto 2030 Kg.	Rs.800/-
(c) Vehicle with maximum laden capacity exceeding 2030 Kg. but not exceeding 4060 Kg.	Rs.800/-
(d) Vehicle with maximum laden capacity exceeding 4060 Kg. but not exceeding 6090 Kg.	Rs.1200/-
(e) Vehicle with maximum laden capacity exceeding 6090 Kg. but not exceeding 8120 Kg.	Rs.2000/-
(f) Vehicles with maximum laden capacity exceeding 8120 Kg. but not exceeding 12000 Kg.	Rs.4000/-
(g) Vehicles with long trailers or other vehicles with maximum laden capacity exceeding 12000 Kg. but not exceeding 16000 Kg.	Rs.6000/-
(h) Vehicles with long trailer or other vehicle with maximum laden capacity exceeding 16000 Kg.	Rs.8000/-

4. **VEHICLE PLYING FOR HIRE AND ORDINARILY USED FOR THE TRANSPORT OF PASSENGERS (TAXIS AND BUSES)**

(i) Tricycle propelled by mechanical power (rickshaw cabs) with seating capacity of not more than 3 persons.	Rs.400/-
(ii) Motor vehicles with a seating capacity of more than 20 persons plying for hire	Rs.100/- per seat.

	exclusively within the limit of a Corporation, Municipality or cantonment or partly within and partly out side such limits with sixty per cent of the total length of the route falling within the limits of Corporation, Municipality or Cantonment.	
	(iii) Mini buses with a seating capacity of more than 6 and less than 20 persons plying for hire exclusively within the limits of a corporation, Municipality or cantonment.	Rs.160 per seat.
	(iv) Other vehicles with a seating capacity of:	
	a) Not more than four persons	Rs.520/-
	b) More than four but not more than six persons	Rs.660/-
	c) More than six persons:	
	(i) Air conditioned	Rs.150/- for every extra seta.
	(ii) Non-airconditioned	Rs.100/- for every extra seat.
5.	Motor Vehicles (Motor Cars/Jeeps) other than those mentioned above and having.	
	a. seating capacity of not more than three persons.	Rs.500/-
	b. seating capacity of more than three persons but not more than six persons:	
	(i) With engine power not exceeding 1000 CC.	Rs.1000/-
	(ii) With engine power exceeding 1000 CC but not exceeding 1300 CC.	Rs.1500/-
	(iii) With engine power	Rs.2000/-

	exceeding 1300 CC but not exceeding 1500 CC.	
	(c) seating capacity for more than six persons.	Rs.400/- per seat.
6.	(i) Tractor without trailer	Rs.200/-
	(ii) If trailer is attached with tractor	Rs.300/-
	(iii) With engine power exceeding 1500 cc but not exceeding 1500 cc.	Rs.3000/-
	(iv) With engine power exceeding 2500 cc.	Rs.5000/-

SCHEDULE – II
(See section 7 (ii))

"SEVENTH SCHEDULE"
(See section II)

S.NO.	CATEGORIES	RATE OF TAX PER ANNUM
1.	All persons engaged in any profession, trade, calling or employment, other than those mentioned hereinafter and assessed to income tax in the proceeding financial year.	Rs.150/-
2.	All limit Companies, Modarbas, Mutual Funds and any other body corporate with paid-up capital "or paid up share capital and reserves" in the preceding year whichever is more:-	
	(i) not exceeding Rs.10.0 million.	Rs.10,000/-
	(ii) exceeding Rs.10 million but not exceeding Rs.25 million.	Rs.15,000/-
	(iii) exceeding Rs.25 million but not exceeding Rs.50 million.	Rs.20,000/-
	(iv) exceeding Rs.50 million but not exceeding Rs.100 million.	Rs.50,000/-

(v)	exceeding Rs.100 m illion but not exceeding Rs.200 million.	Rs.75,000/-
(vi)	exceeding Rs.200 million	Rs.100,000/-

EXPLANATION: The paid-up share capital, in the case of Foreign Banks, shall be the minimum paid-up capital as determined by the State Bank of Pakistan.

3.	Holders of import or export licence, owners—	Rs.150/-

"3. Holders of import or export licence, owners of industrial, factories and commercial establishment: contractors engaged in construction work or supplying goods or providing services or labour, all whole sellers and agents, stockists, agency holders engaged in selling or buying goods or services for others as owners or on commission basis, medical and legal practioners, auditors, accountants, architects car dealers, real estate agents, video shops and any other persons providing professional services and shops assessed to income tax in the preceding year with annual turn over.

(i)	not exceeding Rs.0.5 million.	Rs.500/-
(ii)	exceeding Rs.0.5 million but not exceeding Rs.5 million.	Rs.1,500/-
(iii)	exceeding Rs.5 million but not exceeding Rs.25 million.	Rs.2,500/-
(iv)	exceeding Rs.25 million but not exceeding Rs.100 million.	Rs.5,000/-
(v)	exceeding Rs.100 million but not exceeding Rs.500 million.	Rs.10,000/-
(vi)	exceeding Rs.500 million but not exceeding Rs.1000 million.	Rs.30,000/-
(vii)	above Rs.1000 million.	Rs.100,000/-

4. For serial No.4, the following shall be substituted.

All factories, shops, or establishment including Video shops, real estate shops/agencies land car dealers not assessed to income tax in the preceding financial year.	Rs.500/-

5. Petrol Pumps whose the commission earned in the preceding year.

(i) does not exceed Rs.0.2 million.	Rs.1,500/-
(ii) exceeds Rs.0.2 million but does not exceed Rs.,0.4 million.	Rs.2,500/-
(iii) exceeds Rs.0.4 million but does not exceeds Rs.0.6 million.	Rs.3,500/-
(iv) exceeds Rs.0.6 million.	Rs.4,000/-