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SIND ORDINANCE NO.XIX OF 1974

THE SIND URBAN IMMOVABLE PROPERTY TAX (SECOND AMENDMENT) ORDINANCE, 1974

[28th December, 1974]

An Ordinance to further amend the Sind Urban Immovable Property Tax Act, 1958.

Preamble.

WHEREAS it is expedient to further amend the Sind Urban Immovable Property Tax Act, 1958, in the manner hereinafter appearing;

AND WHEREAS the Provincial Assembly is not in session and the Governor of Sind is satisfied that circumstances exist which render immediate action necessary;

NOW, THEREFORE, in exercise of the powers conferred on him by clause (1) of Article 128 of the Constitution of the Islamic Republic of Pakistan. The Government of Sindh is pleased to make and promulgate the following Ordinance: -

Short title commencement.

1. (1) This Ordinance may be called the Sind Urban Immovable Property Tax (Second Amendment) Ordinance, 1974.

(2) It shall come into force at once.

Amendment of section 3 of West Pakistan Act V of 1958.

2. In the Sind Urban Immovable Property Tax Act, 1958, in section 3, for sub-sections (3-A) and (3-B), the following shall be substituted: —

('3-A) There shall be levied and collected betterment tax on buildings and lands or part thereof used exclusively for commercial or industrial purposes at the following scales: —

(i) Commercial purpose … … …	Ten paisa per square foot of covered area.
(ii) Industrial purpose … … …	Five paisa per square foot of covered area:

Provided that the buildings or lands the area of which is upto 120 square yards in case of commercial purpose and 400 square yards in case of industrial purpose shall be exempt form the tax.".