



The Sindh Government Gazette

PUBLISHED BY AUTHORITY

KARACHI, WEDNESDAY, DECEMBER 5, 1973.

PART IV

PROVINCIAL ASSEMBLY OF SIND

NOTIFICATION.

Karachi, the 5th December, 1973.

No. PAS/Legis/B-19/73.—The Sind Urban Immovable Property Tax (Amendment) Bill, 1973, having been passed by the Provincial Assembly of Sind on the 24th November, 1973 and assented to by the Governor of Sind on the 5th December, 1973 is hereby published as an Act of the Legislature of Sind:—

THE SIND URBAN IMMOVABLE PROPERTY TAX (AMENDMENT) ACT, 1973.

Sind Act No. 19 of 1973.

(First published after having received the assent of the Governor of Sind in the Gazette of Sind (Extra-Ordinary) dated 5th December, 1973).

AN

ACT

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

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

It is hereby enacted as follows:—

Short title
and com-
mencement.

1. (1) This Act may be called the Sind Urban Immovable Property Tax (Amendment) Act, 1973.

(2) Section 2 and section 3 shall be deemed to have taken effect on and from the 1st day of July, 1972.

Amendment
of section 3
of West
Pakistan Act
V of 1958

2. In the Sind Urban Immovable Property Tax Act, 1958, hereinafter called the said Act, in section 3, for sub-section (2) except the proviso and the explanation, the following shall be substituted:—

“(2) Subject to the provisions of sub-sections (3) and (4), there shall be charged, levied and collected a tax on annual value of buildings and lands at the following scales:—

(a) In the rating areas of Karachi district:

- | | |
|--|---|
| (i) where the annual value exceeds two hundred and fifty rupees, but does not exceed twelve thousand rupees; | Twenty percent of the annual value. |
| (ii) where the annual value exceeds twelve thousand rupees but does not exceed twenty thousand rupees; | Twenty-two and a half percent of the value. |
| (iii) where the annual value exceeds twenty thousand rupees. | Twenty-five percent of the annual value. |

(b) In the rating areas of Hyderabad and Sukkur. Sixteen and a half percent of the annual value.

(c) In other rating areas. Fourteen and a half percent of the annual value.

3. In the said Act, for section 3-A, the following shall be substituted:—

“3-A. The tax collected from a rating area shall, after deducting five percent thereof as collection charges, be shared by Government and the local council of such rating area as follows:—

(a) In case of municipal committees of Karachi, Government and municipal committees in the ratio of 3:2.

Substitution
of section
3-A of West
Pakistan Act
V of 1958.

(b) In case of municipal committees of Hyderabad and Sukkur, Government and municipal committees in the ratio of 20:13.

(c) In any other case, Government and local council in the ratio of 20:9."

4. In the said Act, in section 23, the full stop appearing at the end of sub-section (3), shall be replaced by a colon, and thereafter the following proviso shall be added, namely:—

Amendment
of section 23
of West
Pakistan Act
V of 1958.

"Provided that a penalty for filing a wrong declaration for the purpose of rebate of the tax shall be five hundred rupees or double the amount of the tax sought to be evaded whichever is greater".

By order of the Speaker,
Provincial Assembly of Sind.

JAMALUDDIN ABRO,
Secretary,
Provincial Assembly of Sind.