

SINDH ORDINANCE NO. XVI OF 2001
THE SINDH FINANCE (SECOND AMENDMENT) ORDINANCE, 2001.

[15TH May, 2001]

An Ordinance to amend the Sindh Finance Act, 1994.

WHEREAS it is expedient to amend the Sindh Finance Act, 1994, **Preamble.**
in the manner hereinafter appearing;

AND WHEREAS the provincial Assembly stands suspended in pursuance of the Proclamation of the fourteenth day of October, 1999, and the Provincial 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 Provisional Constitution (Amendment) Order No. 9 of 1999, and in exercise of all powers enabling him in that behalf, the Governor of Sindh is pleased to make and promulgate the following Ordinance:-

1. (1) This Ordinance may be called the Sindh Finance (Second Amendment) Ordinance, 2001. **Short title, and commencement.**

(2) It shall come into force at once and shall be deemed to have taken effect on and from 24th February, 2001.

2. In the Sindh Finance Act, 1994, in section 9-

(i) For sub-section (1) excluding the Explanation the following shall be substituted:-

“(I). There shall be levied and collected a cess for maintenance and development of infrastructure on goods at the rate of 0.5 per cent of their value for carriage by road and smooth and safer movement in the Province upon entering or before leaving the Province from or for outside the country, through air or sea, in the manner as may be prescribed.”.

(ii) The existing Explanation shall be re-numbered as Explanation “I” and after the Explanation so re-numbered, the following new Explanation shall be added:-

“Explanation II. For the purposes of this section, the value means C & I price of goods to the owner upon their entering in and using the infrastructure of the Province, and for other goods the price disclosed in the shipping documents.”;

[Amendment of the Sindh Finance Act No.XIII of 1994.](#)

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(iii) after sub-section (2), the following new sub-section shall be added :-

“(3). No refund of the cess claimed to have been paid or over-paid through inadvertence error or misconstruction shall be allowed, unless such claim is made within three months of the date of payment of such cess.”.