



# The Sindh Government Gazette

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KARACHI, SATURDAY, MARCH 22, 1975

## PART IV

### PROVINCIAL ASSEMBLY OF SIND

#### NOTIFICATION

Karachi, the 22nd March, 1975

No. PAS/Legis/Bill-2/75.—The Sind Urban Immovable Property Tax (Amendment) Bill, 1975 having been passed by the Provincial Assembly of Sind on the 19th March, 1975 and assented to by the Governor of Sind on 22nd March, 1975 is hereby published as an Act of the Legislature of Sind:—

#### THE SIND URBAN IMMOVABLE PROPERTY TAX (AMENDMENT) ACT, 1975.

SIND ACT NO. III OF 1975.

(First published after having received the assent of the Governor of Sind in the Gazette of Sind (Extra-Ordinary) dated 22nd March, 1975).

AN

ACT

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

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

It is hereby enacted as follows:—

1. (1) This Act may be called the Sind Urban Immovable Property Short  
and  
mer  
Tax (Amendment) Act, 1975.

(2) It shall come into force at once.

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

Amendment  
of section 27  
of West  
Pakistan  
Act V of  
1958.

“(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 from the tax.”

3. The Sind Urban Immovable Property Tax (Second Amendment) Ordinance, 1974, is hereby repealed.

Repeal of  
Sind Ordinance  
XIX  
of 1974.

By order of the Speaker,  
Provincial Assembly of Sind.

JAMALUDDIN ABRO,  
Secretary,  
Provincial Assembly of Sind.