



The Sind Government Gazette

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PART IV

PROVINCIAL ASSEMBLY OF SIND

NOTIFICATION

Karachi, the 28th June, 1975

No. PAS/Legis/Bill-13/75.—The Sind Finance Bill, 1975 having been passed by the Provincial Assembly of Sind on the 24th June, 1975 and assented to by the Governor of Sind on 28th June, 1975 is hereby published as an Act of the Legislature of Sind:—

THE SIND FINANCE ACT, 1975

SIND ACT NO. XV OF 1975

(First published after having received the assent of the Governor of Sind in the Gazette (Extra-ordinary), dated the 28th June, 1975).

AN

ACT

to rationalize, enhance and levy certain taxes, duties and fees in the Province of Sind.

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

It is hereby enacted as follows:—

1. (1) This Act may be called the Sind Finance Act, 1975.

(2) It shall come into force on and from the 1st day of July, 1975.

2. In the Court Fees Act, 1870, in its application to the Province of Sind—

(1) in section 7, in clause iv-a, the words “or without” shall be omitted;

(2) in the First Schedule, in article 1, for the existing entry in column 3, the following shall be substituted:—

“When the value of the subject matter in dispute—

(i) does not exceed one thousand rupees, seven and a half percentum of the value;

(ii) exceeds one thousand rupees but does not exceed thirty thousand rupees seven and a half percentum of the first thousand rupees and five percentum of the remaining value;

(iii) exceeds thirty thousand rupees, seven and a half percentum of the first thousand, five percentum of the next twenty-nine thousand rupees, and two and half percentum of the remaining value;

(3) in the Second Schedule—

(a) in article 1—

(i) in clause (a), against the last paragraph, in column 2, the following shall be inserted in column 3:—

“(a) Ordinary	50 paisa.
(b) Urgent	one rupee.”;

(ii) in clause (b), in column 3, the words “one rupee” shall be inserted;

(iii) in clause (c), against the first paragraph, in column 2, the words “one rupee” shall be inserted in column 3;

(iv) in clause (d), in column 3, for the words “five rupees”, the words “one rupee” shall be substituted;

(v) in clause (e), after sub-clause (iv), the following proviso shall be added:—

“Provided that for a miscellaneous application presented in a case of original jurisdiction, the fee shall be the same as is paid on such application presented in a Civil Court.”;

(b) in article 12, in clause (iii), in column 3, for the words “Thirty rupees”, the words “Twenty-five rupees” shall be substituted;

Short title
and
commence-
ment.

Amendment
of Act VII
of 1870.

- (c) in article 18, for the words "For determination", the words "Application or appeal for determination" shall be substituted;
- (d) after article 19, the following new article shall be added:—

"20. Plaint or a Memorandum of appeal for recovery of damages under the Fatal Accidents Act, 1858.	Fifteen rupees."
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3. In the Stamp Act, 1899, in its application to the Province of Sind, in Schedule I— Amendment
of Act II of
1899.

- (a) in article 5, in clause (d), in column 2, for the words "Four rupees", the words "Five rupees" shall be substituted;
- (b) in article 10—
- (i) in clause (c), in column 2, for the words "Two hundred rupees", the words "Two hundred and fifty rupees" shall be substituted;
 - (ii) in clause (d), in column 2, for the words "Five hundred rupees", the words "Six hundred and twenty-five rupees" shall be substituted;
- (c) in article 13, in clause (a)—
- (i) against the last but one paragraph, in column 2 for the amounts "Rs. 30.00, Rs. 15.00, Rs. 10.00", the amounts "Rs. 37.50, Rs. 18.75, Rs. 12.50" shall be substituted;
 - (ii) against the last paragraph, in column 2, for the amounts "Rs. 10.00, Rs. 5.00, Rs. 3.50", the amounts "Rs. 12.50, Rs. 6.25, Rs. 4.40" shall be substituted;
- (d) in article 14, in column 2, for the words "One rupee", the words "One rupee and twenty-five paisa" shall be substituted;
- (e) in article 15—
- (i) against the last but one paragraph, in column 2, for the words "Twenty rupees", the words "Twenty-five rupees" shall be substituted;
 - (ii) against the last paragraph, in column 2, for the words "Ten rupees", the words "Twelve rupees and fifty paisa" shall be substituted;
- (f) in article 23, in the last paragraph, in column 2, for the words "Twenty rupees", the words "Twenty-five rupees" shall be substituted;
- (g) in article 26, in clause (b), in column 2, for the words "Thirty rupees", the words "Thirty-seven rupees and fifty paisa" shall be substituted;

(h) in article 49, in clause (a)—

(i) in sub-clause (iii), in column 2, for the words "Five rupees", the words "Six rupees and twenty-five paisa" shall be substituted;

(ii) in sub-clause (iv), in column 2, for the words "Ten rupees", the words "Twelve rupees and fifty paisa" shall be substituted;

(i) in article 55, in clause (b), in column 2, for the words "Thirty rupees", the words "Thirty-seven rupees and fifty paisa" shall be substituted.

4. In the Sind Urban Immovable Property Tax Act, 1958—

(1) in section 2, after clause (d), the following new clause (da) shall be inserted:—

"(da) 'land' means land appurtenant to any building, but does not include any independent vacant plot;"

(2) in section 3—

(a) after sub-section (2), the following new sub-section shall be inserted:—

"(2-A) Subject to the provisions of sub-sections (3) and (4) for the period from 1st January, 1973 to 30th June, 1975, there shall be charged, levied and collected a tax on buildings and lands in the rating areas within the limits of cantonment boards at the following scale:—

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| (a) In the rating areas within the limits of cantonment boards of Karachi, Drigh Road and Malir. | 12% of the annual value exceeding rupees 251, but not exceeding 12,000;
13½% of the annual value exceeding rupees 12,000 but not exceeding 20,000;
and 15% of the annual value exceeding rupees 20,000. |
| (b) In the rating areas within the limits of Hyderabad cantonment board. | 10% of the annual value." |

(b) for sub-section (3-A) and Explanation below it, the following sub-section shall be substituted:—

"(3-A) There shall be charged, levied and collected a betterment tax on the annual value of buildings and lands in a rating area at the following rates:—

- (i) Lands and buildings wholly or partly used for commercial purposes. 5% of the annual value.
- (ii) Lands and buildings wholly or partly used for industrial purposes. 2.5% of the annual value.”;
- (c) for sub-section (3-B), the following new sub-section shall be substituted:—

“(3-B) Notwithstanding the provision of clause (c) of section 4, there shall be charged, levied and collected a tax on independent vacant plots at the following rates:—

Residential plots measuring more than 599 square yards. 25 paise per square yard.

Commercial and Industrial plots. 50 paise per square yard.

EXPLANATION.—For the purposes of this sub-section independent vacant plot shall not include the plot on which a construction has been raised within the period specified under and in accordance with the rules and the terms and conditions under which the plot is given.”;

(3) in section 3-A—

- (i) after clause (c), the following new clauses and proviso shall be added:—

“(d) in case of cantonment boards of Karachi, Malir, Drigh Road and Korangi, Government and the cantonment boards in the ratio of 3:2;

(e) in case of cantonment board of Hyderabad, Government and cantonment board in the ratio of 20:13;

Provided that the tax charged, levied and collected under sub-section (2-A) of section 3 shall not be shared with the cantonment boards.”;

- (ii) after the proviso so added, the following Explanation shall be added:—

“EXPLANATION.—For the purposes of this section local council includes cantonment board.”;

(4) for section 17, the following section shall be substituted:—

“17. When the tax is collected by any local authority or cantonment board, such authority or board shall be entitled to such remuneration on account of the cost of collection as may be determined by Government.”

Remuneration of local authorities and cantonment boards.

Amendment
of West
Pakistan
Act X of
1958.

5. In the West Pakistan Entertainments Duty Act, 1958, in its application to the Province of Sind, in section 3—

- (a) for sub-section (1), except the proviso and explanation below it, the following sub-section shall be substituted:—

“(1) There shall be levied and paid to Government a duty called entertainments duty on payment for admission to any entertainment, at the following rates:—

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|---|-------------------------|
| (a) On payment for admission not exceeding one rupee and fifty paise; | 75% of such payment. |
| (b) On payment for admission exceeding one rupee and fifty paise. | 100% of such payment.”; |

- (b) below sub-section (2), the following explanation shall be added:—

“EXPLANATION.—For the purpose of this sub-section, payment for food, snacks, hot or cold beverages, or any eatables or drinks, served in the premises of night clubs, hotels, or clubs, where cabaret, floor shows, dance or any other entertainment is provided, and payment for such eatables or drinks is a pre-condition for entry to such place of entertainment, 25% of such payment shall be deemed to be the payment for entertainment.”.

Amendment
of West
Pakistan
Act XXXIV
of 1964.

6. In the West Pakistan Finance Act, 1964, in its application to the Province of Sind—

- (a) in section 11, for sub-section (1), except the explanation, the following sub-section shall be substituted:—

“(1) There shall be levied and collected an annual tax from the class of persons shown in column 2 of the Seventh Schedule to this Act in respect of their professions, trades, callings and employments at the rate shown in column 3 of that Schedule, in addition to any tax, rate, duty or fee that may be payable under any other law except the trades, professions, calling and employment in rural areas (the areas other than rating areas prescribed under the Sind Urban Immovable Property Tax Act, 1958) listed at serial 5 to 44 of the Schedule; provided that the person liable to pay tax in respect of more than one profession, trade, calling or employment shall pay the tax only in respect of one such profession, trade, calling or employment for which rate of tax is higher.”.

- (b) after the Sixth Schedule the Schedule to this Act shall be added as Seventh Schedule.

7. Section 8 of the West Pakistan Finance Ordinance, 1969 shall be omitted.

Amendment
of West
Pakistan
Ordinance
VII of 1969.

8. (1) There shall be levied a fee called the paddy development fee, for improvement of, and research in, paddy and rice and the purposes ancillary thereto, on the paddy husked by Rice Husking Mills at the rate of twenty-five paisa per maund.

Paddy
Development
Fee.

(2) The fee under sub-section (1), shall be paid by the person who brings the paddy to the Mills.

(3) The Rice Husking Mills shall for the purpose of recovery of the fee and other incidental matters be registered in the manner as may be prescribed by rules.

EXPLANATION.—The expression 'Rice Husking Mills' used in this section means all kinds of Rice Husking Mills including Modern Mills, Hullers and Shellers.

9. Government may make rules for carrying into effect the purposes of this Act.

Power to
make rules.

SCHEDULE.

SEVENTH SCHEDULE.

(See Section 11)

S. No.	Categories	Rate of Tax per annum Rs.
1.	Persons, other than those mentioned hereinafter, assessed to income-tax in the preceding financial year under the Income Tax Act, 1922	50.00
2.	Persons who in the preceding financial year paid land revenue in excess of Rs. 250/-	100.00
3.	Companies (as defined under the Companies Act)	100.00
4.	Owners of Factories as defined in the Factories Act, 1934.	100.00
5.	Medical Practitioners:	
	Homoeopaths, Vaidis and Hakims	50.00
	Medical Practitioners other than specialists	50.00
	Dentists and Pathologists	50.00
	Specialists	100.00
	Owners of Nursing and Maternity Homes	100.00

S. No.	Categories	Rate of Tax per annum Rs.
6.	Legal Practitioners and Consultants:	
	With more than 5 years standing	50.00
	With more than 10 years standing	100.00
7.	Insurance Agents:	
	General Insurance Agents	50.00
	Life Insurance Agents	50.00
	Employer of General Insurance Agents	100.00
8.	Insurance Surveyors:	
	Marine, Motor, Machinery Erection, Fire, Aviation	100.00
9.	Chartered Accountants	100.00
10.	Architects, Consulting Engineers, Structural Engineers, Interior Decorators, Designers not working on salary basis	100.00
11.	Estate Agents, Property Dealers, Auctioners, Brokers ..	100.00
12.	Registered Private Valuers and Real Estate Appraisers ..	100.00
13.	Automobile Dealers, Distributors and Suppliers ..	100.00
14.	Automobile Workshop owners, Battery Service Stations owners, Automobile Engineers and Mechanics not working on salary basis, owners of Welding, Painting and Denting Works	50.00
15.	Owners of Hair Dressing Saloons with two chairs or more, Health Parlours, Saune Centres, Gymnasiums and Beauticians, Manicurists	100.00
16.	Wholesellers	100.00
17.	Grocers and owners of General Stores	50.00
18.	Jewellers	100.00
19.	Self-employed Owners of Printing Works, Block Makers, Binders, Stationers, Artists and Painters ..	100.00
20.	Building Contractors, Cement Dealers, Construction Companies other than those covered by Companies Act	100.00
21.	Carpet Dealers	100.00

S. No.	Categories	Rate of Tax per annum
		Rs.
22.	Druggists, Chemists, dealers in Cosmetics and Dental Goods	100.00
23.	Clearing, Forwarding, Indenting Agents and Ship-handlers	100.00
24.	Film Distributors, Producers and owners of Studios, Cinemas and Theaters	100.00
25.	Film Directors, Actors, Actresses, Professional Dancers and Singers	100.00
26.	Owners of Photographic Stores, Photostat Machine Operators, Transcribing and Duplicating Specialists ..	100.00
27.	Dealers in Electrical Appliances, Electrical Equipments, Electrical Wire and Cable, Radio, Television and Tape Recorders and Electrical Contractors and hirers ..	100.00
28.	Furnishers, Decorators, Self employed Furniture Manufacturers and Dealers	100.00
29.	Dealers in Sanitary Fittings and Plumber goods and Services	50.00
30.	Owners of Tailoring shops and Owners of Laundries	50.00
31.	Hirers of Tents, Crockery and Cutlery	100.00
32.	Owners of Pan Shops and Tobacconists	50.00
33.	Advertising Agencies, Contractors and Neon Sign and Sign Board Agents	100.00
34.	Travel Agents and Air Cargo Agents	100.00
35.	Air Conditioning Engineers, Insulation Engineers not working on salary basis	100.00
36.	Arms and Ammunition Dealers	100.00
37.	Owners of Restaurants, Hotels, Motels, Snack Bars, Bars, Refreshment Rooms, Night Clubs, Clubs and Gymkhanas	100.00
38.	Transport Companies other than those covered by Companies Act and Goods Forwarding Agencies ..	100.00
39.	Owners of Cloth Shops	100.00

S. No.	Categories	Rate of Tax Per annum Rs.
40.	Owners of Shoe Shops	100.00
41.	Contractors supplying goods, commodities and services to the Federal or Provincial Governments or any other local Authority	100.00
42.	Dealers in Crockery and Cutlery	100.00
43.	Hardware Merchants	100.00
44.	Persons holding licence under the Import and Export (Control) Act, 1950	100.00

By order of the Speaker,
Provincial Assembly of Sind.

JAMALUDDIN ABRO,
Secretary,
Provincial Assembly of Sind.