

EXTRAORDINARY



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PART IV

PROVINCIAL ASSEMBLY OF SINDH

NOTIFICATION

Karachi, the 28th June 1973

No. PAS/Legis-B-13/73.—The Sindh Finance Bill, 1973 having been passed by the Provincial Assembly of Sindh on the 27th June, 1973 and assented to by the Governor of Sindh on the 28th June, 1973 is hereby published as an Act of the Legislature of Sindh:—

THE SINDH FINANCE ACT, 1973

Sindh Act No. I of 1973

(First published after having received the assent of the Governor of Sindh in the Gazette of Sindh (Extra Ordinary), dated 28th June, 1973).

AN

ACT

to levy or enhance certain taxes and duties in the Province of Sindh.

WHEREAS it is expedient to levy or enhance certain taxes and duties in the Province of Sindh in the manner hereinafter appearing:

It is hereby enacted as follows:—

Short title,
extent and
commence-
ment,

1. (1) This Act may be called the Sind Finance Act, 1973.
- (2) It extends to the whole Province of Sind.
- (3) It shall come into force on and from the 1st day of July, 1973.

Definitions.

2. In this Act, unless the context other-wise requires, the following expressions shall have the meanings hereby respectively assigned to them, that is to say—

- (a) "Government" means the Government of Sind;
- (b) "prescribed" means prescribed by rules made under this Act.

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

3. In the Sind Urban Immovable Property Tax Act, 1958 (West Pakistan Act V of 1958), in section 3—

- (a) in sub-section (2), for the word "paid", the word "collected" shall be substituted and shall be deemed to have always so substituted;
- (b) after sub-section (3), the following new sub-sections shall be inserted, namely:—

"(3-A) There shall be levied and collected a betterment tax on buildings and lands used partly or exclusively for commercial or industrial purposes at the following scale:—

- | | |
|-----------------------------------|---|
| (i) Plot for Commercial purpose. | Ten paise per square foot of covered area. |
| (ii) Plot for Industrial purpose. | Five paise per square foot of covered area. |

(3-B) A plot for commercial purpose measuring upto 100 square yards and a plot for industrial purpose measuring upto 500 square yards in any rating area or part thereof shall be exempt from the tax under sub-section (3-A)".

Amendment
of Section
6-A of, and,
Schedule to,
West
Pakistan
Act X of
1958.

4. In the West Pakistan Entertainments Duty Act, 1958 (West Pakistan Act X of 1958), in its application to the Province of Sind—

- (1) in section 6-A—
 - (a) in sub-section (1)—
 - (i) the words, figures and comma "or in section 8 of the West Pakistan Finance Ordinance, 1969" shall be omitted;

- (ii) in clauses (a) and (b), the words, figures and comma "and the Welfare Cess under the West Pakistan Finance Ordinance, 1969" shall be omitted; and
- (iii) in clause (c), the words, figures and commas "and the Welfare Cess under section 8 of the West Pakistan Finance Ordinance, 1969," shall be omitted.
- (b) in sub-sections (2), (5), (6) and (8) and proviso to sub-section (8), the words "and the Welfare Cess" shall be omitted;
- (c) in sub-section (4), the words, figures and commas "and the Welfare Cess under the West Pakistan Finance Ordinance, 1969," shall be omitted; and
- (d) clause (b) of the explanation shall be omitted; and
- (2) in the heading of column 2 of the Schedule, the words "and Welfare Cess" shall be omitted.

5. In the West Pakistan Finance Act, 1963, (West Pakistan Act IX of 1963), in its application to the Province of Sind, in the Seventh Schedule, in the column of rate of tax—

Amendment
of the
Seventh
Schedule to
West
Pakistan
Act IX of
1963.

- (a) for the figures and words "7½ per cent", the figures and words "10 per cent" shall be substituted, and
- (b) for the figures and words "10 per cent", the figures and words "15 per cent" shall be substituted.

6. In the West Pakistan Finance Act, 1964 (West Pakistan Act XXXIV of 1964), in its application to the Province of Sind, in section 12, in sub-section (1) and the proviso thereto, for the words "twelve paise", the words "eighteen paise" shall be substituted.

Amendment
of section 12
of West
Pakistan
Act XXXIV
of 1964.

7. In the West Pakistan Finance Ordinance, 1969, (West Pakistan Ordinance VII of 1969), in its application to the Province of Sind, in sub-section (1) of section 8—

Amendment
of section 8
of West
Pakistan
Ordinance
VII of 1969.

- (a) in clause (i), for the words "Ten paise per ticket", the words "Twenty paise per ticket" shall be substituted;
- (b) in clause (ii), for the words "One rupee per ticket", the words "Two rupees per ticket" shall be substituted,

Bar of suits in civil courts.

8. No suit shall lie in any civil court to set aside or modify any assessment, levy or collection of the taxes and cesses made under this Act and the rules framed thereunder.

Power to make rules.

9. Government may make rules for carrying into effect the purposes of this Act and such rules may among other matters, prescribe the procedure for the assessment, collection and payment of the taxes and cesses levied under this Act.

By order of the Speaker,
Provincial Assembly of Sind.

JAMALUDDIN ABRO,

Secretary,
Provincial Assembly of Sind.

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