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PART-IV

PROVINCIAL ASSEMBLY OF SINDH NOTIFICATION KARACHI, THE 8th July, 2009

NO.PAS/Legis-B-10/2009- The Sindh Finance Bill, 2009 having been passed by the Provincial Assembly of Sindh on Saturday, the 27th June, 2009 and assented to by the Governor of Sindh on 7th July, 2009 is hereby published as an Act of the Legislature of Sindh.

THE SINDH FINANCE ACT, 2009 SINDH ACT NO: VI OF 2009.

(First published after having received the assent of the Governor of Sindh in the Gazette of Sindh (Extra-Ordinary) dated 8th July, 2009.)

AN
ACT

to rationalize certain duties and taxes, in the Province of Sindh and to amend relevant laws.

WHEREAS it is expedient to rationalize certain duties and taxes, in the Province of Sindh and to amend relevant laws in the manner hereinafter appearing;

Preamble.

It is hereby enacted as follows :-

1. (1) This Act may be called the Sindh Finance Act, 2009.
- (2) It shall come into force on and from 1st day of July, 2009.

Short title and commencement.

Amendment of
section 29 and
Schedule to
Act II of 1899.

2. In the Stamp Act, 1899, in its application to the Province of Sindh –
- (1) in section 29 –
- (a) for serial No.15, the following shall be substituted:-
- “No.15 (a) (Contract) by the Contractor;
No.15 (b) (Purchase Order) by the Purchaser;”;
- (b) in serial No.23 and 23-A, for the word “mortgagee”, the word “mortgagor” shall be substituted.
- (2) in the Schedule -
- (a) in Article 1, for clauses (a) and (b), the following shall be substituted:-
- | | |
|---|----------------|
| “(i) where such amount is
upto two thousand
rupees | Two rupees |
| “(ii) where such amount
exceeds two thousand
rupees | Five rupees.”; |
- (b) in Article 3 –
- (i) in clauses (a) and (b), in column 2, for the words “One hundred rupees”, the words “Two hundred rupees” shall be substituted;
- (ii) in clause (d), in column 2, for the words “Five hundred rupees”, the words “One thousand rupees” shall be substituted;
- (iii) in clause (e), for the words “Fifty rupees”, the words “One hundred rupees” shall be substituted;
- (c) in Article 8, for clauses (a) and (b), the following shall be substituted :-
- “Where payable otherwise than on demand, for every one thousand rupees or part thereof of the amount of the bill Re.1.50.”;
- (d) in Article 10, in clause (A), in column 2, for the words “One hundred rupees”, the words “Two hundred rupees” shall be substituted;
- (e) in Article 12, in column 2, for the figures “0.25”, the figures “0.50” shall be substituted;
- (f) in Article 15, for clause (a), the following shall be substituted:-

“(a) Contract -

that is to say, any instrument in the nature of memorandum or agreement made or entered into by a contractor with Government, a corporation, local body, local authority, commercial or industrial concern, whether singly owned or run through partnership, body registered under the Company Law, a cooperative society or any other organization to execute any works to provide engineering consultancy and includes a work order, cargo bill and a running rate contract and other levies and taxes pertaining to local bodies.

Thirty paise for every hundred rupees or part thereof of the amount of the contract

(b) Purchase Order -

that is to say, to supply or to undertake cartage of stores and materials.

Twenty paise for every hundred rupees or part thereof of the amount of the Purchase Order.”;

(g) in Article 17, in column 2, for the words “One hundred rupees”, the words “Two hundred rupees” shall be substituted;

(h) in Article 21, for clause (i), the following shall be substituted -

“(i) where the lease relates to flats, shops, offices, town houses and bungalows, together with the right in the divided share or otherwise of the plot where the value thereof determined in accordance with the valuation table under section 27-A-

(a) if does not exceed ten lac rupees 0.50 percent as per valuation table

(b) if exceeds ten lac rupees One percent as per valuation table.”

- (i) in Article 28, in clause (a), in sub-clauses (i) and (ii), in column 2, for the words "Fifty rupees", the words "One hundred rupees", and for the words "One hundred rupees", the words "Two hundred rupees" shall respectively be substituted; and
- (j) in Article 30, in clause (A), in sub-clause (ii), in column 2, excluding proviso, the following shall be substituted:-

"Two percent of the value in accordance with the valuation table under sections 27-A and 27-B."

Amendment of section 8 of Sind Act VII of 1977.

3. In the Sind Finance Act, 1977, in section 8, for sub-section(1), the following shall be substituted:-

(1) There shall be levied tax on hotels to be called the hotel tax on advalorem basis at the rate of seven and half percent of room rent per lodging unit per day as specified below:-

- | | |
|--|---|
| (a) in the case of hotel, charging room rent, one hundred rupees or above but not exceeding one thousand rupees; | On forty percent of the total number of lodging units |
| (b) in the case of hotel, charging room rent, exceeding one thousand rupees | On sixty percent of the total number of lodging units." |

Insertion of section 23-A in West Pakistan Ordinance XIX of, 1965.

4. In the Provincial Motor Vehicles Ordinance, 1965, after section 23, a new section 23-A, shall be inserted:-

"23-A. Penalty in default of registration:- if any owner of a motor vehicle, imported into the country or purchased from any authorized manufacturer in the country, fails to register it within sixty days of its import, or purchase, as the case may be, he shall, besides the registration fee prescribed under the rules, be liable to a penalty with effect from 1st day of August, 2009 at the following rates :-

- | | |
|--|-------------|
| i) Where the default does not exceed six months; | Rs.5,000/- |
| ii) Where the default exceeds six months but does not exceed one year; | Rs.10,000/- |
| iii) Where the default exceeds one year but does not exceed two years; | Rs.20,000/- |
| iv) Where the default exceeds two years but does not exceed three years; | Rs.30,000/- |

- v) Where the default exceeds three years but does not exceed four years; Rs.40,000/-
- vi) Where the default exceeds four years but does not exceed five years; Rs.50,000/-
- vii) Where the default exceeds more than five years." Rs.100,000/-

5. In the Sind Finance Act, 1964, in the Fifth Schedule, for Article 1, the following shall be substituted:-

Amendment of
Fifth Schedule
of Sind Act
XXXIV of 1964.

"1. In case of energy supplied by a licensee to the consumer of the following categories :-

- | | |
|--|---|
| a) Domestic | 1.5% Electricity Duty on the amount of the variable charges or the supply charges worked out according to electricity tariff. |
| b) Office or commercial | 2% Electricity Duty on the amount of the variable charges or the supply charges worked out according to electricity tariff. |
| c) Industrial undertakings | 1.5% Electricity Duty on the amount of the variable charges or the supply charges worked out according to the electricity tariff. |
| d) Tubewell for Irrigation and Agriculture | 1% Electricity Duty on the amount of the variable charges or the supply charges worked out according to the electricity tariff. |

- e) Premises where the supply of energy is unmetered. 5% of energy charges.

EXPLANATION-I. Electricity tariff means the schedule of tariff made under section 31(4) of the Regulation of Generation, Transmission and Distribution of Electric Power Act, 1997 and notified by the Federal Government for a licensee.

EXPLANATION-II. Supply charges and variable charges are sale rate per KW hour as a single rate or part of two part tariff applicable to actual unit consumed by the consumer.

EXPLANATION-III. Premises which are used wholly or principally for carrying on manufacturing processes within the meaning of section 2 of the Factories Act, 1934 shall be deemed to be used for an industrial undertaking.”

BY ORDER OF THE SPEAKER
PROVINCIAL ASSEMBLY OF SINDH

HADI BUX BURIRO
SECRETARY
PROVINCIAL ASSEMBLY OF SINDH