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## PART-IV

### PROVINCIAL ASSEMBLY OF SINDH NOTIFICATION KARACHI, THE 03<sup>RD</sup> OCTOBER, 2022

**NO.PAS/LEGIS-B-24/2021**-The Sindh Workers Welfare Fund (Amendment) Bill, 2021 having been passed by the Provincial Assembly of Sindh on 04<sup>th</sup> August, 2022 and assented to by the Governor of Sindh on 26<sup>th</sup> September, 2022 is hereby published as an Act of the Legislature of Sindh.

**THE SINDH WORKERS WELFARE FUND (AMENDMENT) ACT, 2021.**

**SINDH ACT NO. XV OF 2022**

**AN  
ACT**

to amend the Sindh Workers Welfare Fund Act, 2014.

**AND WHEREAS** it is expedient to amend the Sindh Workers Welfare Fund Act, 2014, in the manner hereinafter appearing;

It is hereby enacted as follows:-

- 1.(1) This Act may be called the Sindh Workers Welfare Fund (Amendment) Act, 2021. Short title and commencement.
- (2) It shall come into force at once.



2. In the Sindh Workers Welfare Fund Act, 2014, in section 2 - **Amendment of section 2 of Sindh Act No. XXXIII of 2015.**
- (i) in clause (c), for the brackets and alphabet "(n)", the brackets and alphabet "(m)" shall be substituted;
- (ii) clause (f) shall be omitted;
- (iii) in clause (g), in sub-clause (vi), after the semi colon, the word "and" shall be added and, thereafter, the following new sub-clause shall be added:-  
 "(vi-a) any establishment to which the Sindh Shops and Commercial Establishment Act, 2015 (Sindh Act No. XII of 2016), for the time being applies;"
- (iv) after clause (h), the following new clause shall be added:-  
 "(hh) "officer of the SRB" means a person appointed under section 34 of the Sindh Sales Tax on Services Act, 2011 (Act No. XII of 2011);"
- (v) after clause (k), the following new clause shall be added:-  
 "(kk) "Taxation Officer or Officer of Inland Revenue" means a person appointed as such under the Income Tax Ordinance, 2001;"
- (vi) in clause (l), in sub-clause (i), after the words "the return of income", the comma and words "whichever is higher" shall be inserted.
3. In the said Act, in section 4, in sub-section (1), in clause (iv), for the words, figures and brackets "Companies Profits (Workers Participation) Act, 1968 (Act No. XII of 1968)", the words, figures and brackets "Sindh Companies Profits (Workers' Participation) Act, 2015 (Sindh Act No. XVIII of 2016)" shall be substituted. **Amendment of section 4 of Sindh Act No. XXXIII of 2015.**
4. In the said Act, in section 5 - **Amendment of section 5 of Sindh Act No. XXXIII of 2015.**
- (i) in sub-section (1) -
- (a) the words "of so much" shall be omitted;
- (b) the words "which would have been assessable but for the exemption under the Income Tax Ordinance" shall be omitted; and
- (c) after the words "Inland Revenue" at the end, "or Officer of the SRB, whichever of the assessment is higher" shall be inserted;



(ii) in sub-section (2), after the full stop at the end, the words "The provisions relating to manner and mode of payment and also for recovery of arrears, as prescribed in sub-section (4) of section 17 and section 66 of the Sindh Sales Tax on Services Act, 2011 and the rules made thereunder, shall *mutatis mutandis* apply for the purposes of this Act." shall be added;

(iii) in sub-section (3), the full stop at the end shall be replaced by a colon and thereafter the following Proviso shall be added:-

Provided that where the industrial establishment does not file its return of income under the Income Tax Ordinance, 2001 by the date prescribed under the said Ordinance, the amount payable under this Act shall be paid by the industrial establishment provisionally on the basis of its accounting profit before tax, within thirty days from the date of the closure of accounts.";

(iv) for sub-section (4), the following shall be substituted:-

"(4) The officer of the SRB shall, by order in writing, determine the amount due, if any, from an establishment under this Act after taking into consideration the amount deposited by the establishment in respect of the period under assessment and the amount or any difference so determined, shall be paid by that establishment.";

(v) in sub-section (8) -

(a) after the words "fails to pay", the comma and words "whether willfully or otherwise," shall be inserted; and

(b) for the words "be liable to pay an additional amount", the words "pay default surcharge" shall be substituted;

(vi) sub-section (9) shall be omitted;

(vii) sub-section (11) shall be omitted;

(viii) for sub-section (13), the following shall be substituted:-



"(13) Where any industrial establishment is not registered under the Income Tax Ordinance, 2001 (Ordinance No. XLIX of 2001) or has not filed the prescribed return under the said Ordinance, the officer of the SRB shall issue a notice together with a form of statement of income for the purposes of assessing, determining, and requiring such establishment to make payment under this Act."; and

(ix) for sub-section (14), the following shall be substituted:-

"(14) Notwithstanding anything contained in this Act or any other law for the time being in force, all provisions of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011) and rules, notifications, orders and instructions issued thereunder shall, *mutatis mutandis*, apply for the collection and payment of contribution under this Act in so far as they relate to-

- (a) registration and de-registration;
- (b) manner and mode of payment;
- (c) assessment, audit, adjudication and enforcement including imposition of penalty;
- (d) appeals and prosecution;
- (e) exemption of penalty and default surcharge; and
- (f) other allied and ancillary matters."

5. In the said Act, in section 6, in sub-section (1), for the words "Income Tax or Inland Revenue Department", the word "Board" shall be substituted.

Amendment of section 6 of Sindh Act No. XXXIII of 2015.

6. In the said Act, section 16 shall be omitted.

Omission of section 16 of Sindh Act No. XXXIII of 2015.

BY ORDER OF THE MADAM ACTING SPEAKER  
PROVINCIAL ASSEMBLY OF SINDH

G.M.UMAR FAROOQ  
SECRETARY  
PROVINCIAL ASSEMBLY OF SINDH