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## PART-IV

PROVINCIAL ASSEMBLY OF SINDH

NOTIFICATION

KARACHI, THE 03<sup>RD</sup> OCTOBER, 2022

**NO.PAS/LEGIS-B-25/2021-The Sindh Companies Profits (Workers' Participation) (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 COMPANIES PROFITS (WORKERS' PARTICIPATION) (AMENDMENT) ACT, 2021.**

**SINDH ACT NO. XIV OF 2022**

**AN  
ACT**

to amend the Sindh Companies Profits (Workers' Participation) Act, 2015.

**WHEREAS** it is expedient to amend the Sindh Companies Profits (Workers' Participation) Act, 2015, in the manner hereinafter appearing;

It is hereby enacted as follows:-

1. (1) This Act may be called the Sindh Companies Profits (Workers' Participation) (Amendment) Act, 2021. Short title and commencement.
- (2) It shall come into force at once.
2. In the Sindh Companies Profits (Workers' Participation) Act, 2015, hereinafter referred to as the said Act, in section 2 - Amendment of section 2 of Sindh Act No. XVIII of 2016.
  - (i) after clause (g), the following new clause shall be inserted:-



"(gg) "Sindh Revenue Board or SRB" means the Sindh Revenue Board established under the Sindh Revenue Board Act, 2010 (Sindh Act No. XI of 2010);" and

(ii) for clause (h), the following shall be substituted:

"(h) "worker" in relation to a company, means an employee of a company, including an employee who is employed by or through any contractor, and who falls within the definition of a worker as defined in clause (m) of section 2 of the Sindh Workers Welfare Fund Act, 2014 (Sindh Act No. XXXIII of 2015);".

3. In the said Act, in section 3, in sub-section (1)-
- (i) in clause (b), in the proviso, for the words "of fifteen days", the words "not exceeding ninety days" shall be substituted; and
- (ii) in clause (c), for the words "Government and the Board", the words "the Board and the Sindh Revenue Board" shall be substituted;
4. In said Act, in section 6, for the word "Government", the words "Sindh Revenue Board or an officer of the SRB authorized by it in this behalf" shall be substituted;
5. In the said Act, after section 9, the following new section shall be added:-
- "9-A. Application of law and rules etc.-- Notwithstanding anything contained in this Act or any other law for the time being in force, the 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 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."
6. In the Schedule, in Paragraph 1, in clause (1) in after the word "more" appearing at the end, the words "in Pakistan" shall be inserted.

Amendment of section 3 of Sindh Act No. XVIII of 2016.

Amendment of section 6 of Sindh Act No. XVIII of 2016.

Insertion of new section 9-A in Sindh Act No. XVIII of 2016.

Amendment of Schedule of Sindh Act No. XVIII of 2016.

BY ORDER OF THE MADAM ACTING SPEAKER  
PROVINCIAL ASSEMBLY OF SINDH

G.M.UMAR FAROOQ  
SECRETARY  
PROVINCIAL ASSEMBLY OF SINDH

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