

EXTRAORDINARY

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## PART-IV

PROVINCIAL ASSEMBLY OF SINDH  
NOTIFICATION  
KARACHI, THE 11<sup>TH</sup> AUGUST, 2023.

**NO.PAS/LEGIS-B-10/2022**-The Stamp (Sindh Amendment) Bill, 2023 having been passed by the Provincial Assembly of Sindh on 17<sup>th</sup> July, 2023 and assented to by the Governor of Sindh on 05<sup>th</sup> August, 2023 is hereby published as an Act of the Legislature of Sindh.

**THE STAMP (SINDH AMENDMENT) ACT, 2023**

**SINDH ACT NO. XXVI OF 2023.**

AN  
ACT

to amend the Stamp Act 1899, in its application to the Province of Sindh.

**WHEREAS** it is expedient to amend the Stamp Act 1899, **Preamble.**  
in its application to the Province of Sindh, in the manner hereinafter appearing;

It is hereby enacted as follows:-



1. (1) This Act may be called the Stamp (Sindh Amendment) Act, 2023. **Short title and commencement.**

(2) It shall come into force at once.

2. In the Stamp Act, 1899, hereinafter referred to as the said Act, throughout the Act, for the word "Provincial Government", the word "Government" shall be substituted. **Amendment of Act No. II of 1899.**

3. In the said Act, in section 1, in sub-section (2), for the word "Pakistan", the word "Sindh" shall be substituted. **Amendment of section 1 of Act No. II of 1899.**

4. In the said Act, in section 2 – **Amendment of section 2 of Act No. II of 1899.**

(i) after clause (4), the following new clause shall be inserted:-

“(4A) “Board of Revenue” means the Board of Revenue established under the Sindh Board of Revenue Act, 1957 (Act XI of 1957);

(a) after clause (9), the following new clause shall be inserted:-

(9A) “Commissioner” means a Commissioner of a Division appointed under the Sindh Land Revenue Act, 1967 (Act XVII of 1967) and includes an Additional Commissioner;”;



(b) the existing clause (11A) shall be renumbered as clause (11-B), and the following new clause (11-A) shall be inserted:-

“(11-A) “electronic” includes electrical, digital, magnetic, optical, biometric, electrochemical, wireless or electromagnetic technology;”;

(c) after clause (12), the following new clause shall be inserted:-

“(12-A) “Government” means the Government of Sindh;”.

5. In the said Act, in section 27-A, for the words and figures “Article 16 or Article 18”, the words and figures ‘Articles 11, 16, 18, 20, 21, 25, 27, 29, 30 and 32” shall be substituted.

**Amendment of section 27-A of Act No.II of 1899.**

6. In the said Act, in section 27-B, for the words and figures “Article 16 or Article 18 or Article 20”, the words and figures “Articles 11, 16, 18, 20, 21, 25, 27, 29, 30 and 32” shall be substituted.

**Amendment of section 27-B of Act No.II of 1899.**

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7. In the said Act, in section 40-B-

**Amendment of  
section 40-B of Act  
No. II of 1899.**

- (i) in its margin, for the words and figures "under section 40", the words "by the Collector or Chief Inspector of Stamps" shall be substituted;
- (ii) in sub-section (1), the words and figures "under section 40(1)(b)" shall be omitted; and
- (iii) after sub-section (4), the full-stop at the end shall be replaced by a colon and thereafter the following proviso shall be added:-

"Provided that the Appellate Authority may, by order, suspend or remit the surcharge chargeable during pendency of the appeal'.

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**BY ORDER OF THE SPEAKER  
PROVINCIAL ASSEMBLY OF SINDH**

**G.M.UMAR FAROOQ  
SECRETARY  
PROVINCIAL ASSEMBLY OF SINDH**

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