

**SIND ORDINANCE NO. XII OF 1981  
THE SIND FINANCE ORDINANCE, 1981**

**C O N T E N T**

**PREAMBLE**

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[29<sup>th</sup> June 1981]

**AN ORDINANCE** to rationalize, enhance and provide relief, in certain taxes and duties, in the Province of Sind, and to amend certain laws.

**WHEREAS** it is expedient to rationalize, enhance and provide relief in certain taxes and duties in the Province of Sind; and to amend certain laws, in the manner hereinafter appearing;

**Preamble.**

**NOW, THEREFORE**, in Pursuance of the Proclamation of the fifth day of July, 1977 and the Provisional Constitution Order, 1981, the Governor of Sind if pleased to make and promulgate the following Ordinance :—

1. (1) This Ordinance may be called the Sind Finance Ordinance, 1981.

**Short title and commencement.**

(2) It shall come into force on and from the first day of July 1981.

2. In the Court Fees Act, 1870, in its application to the Province of Sind in the First Schedule, in article 1, after the note, the following shall be added :—

**Amendment of Act VII of 1870.**

“Exemption. No fee shall be charged on plaint or a memorandum of appeal for recovery of damages under the Fatal Accidents Act, 1855.”.

3. In the Stamp Act, 1899, in its application to the Province of Sind in Schedule I—

**Amendment of Act II of 1899.**

(a) For article 1, the following shall be substituted :—

“1. ACKNOWLEDGMENT of a debt exceeding one hundred and sixty rupees in amount or value, written or signed by, or on behalf of, a debtor in order to supply evidence of such debt in any book other than a banker’s passbook or on a separated piece of paper when such book or paper is left in the creditor’s possession; provided that such acknowledgment does not contain any promise to pay the debt or any stipulation of pay interest or to deliver any goods or other property. Fifty Paisa.”.

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(b) Article 1-A shall be omitted.

(c) In article 4, in column 2, for the words "Four rupees" the words "Six rupees" shall be substituted;

(d) For article 23, except the Exemption, the following shall be substituted :—

"23. CONVEYANCE as defined by section 2 (10) not being a transfer charged or exempted under article 62—

Where the amount for value of the consideration for such conveyance as set forth therein does not exceed rupees five hundred.

Thirty Rupees

Where it exceeds rupees five hundred, for every additional amount of five hundred rupees or part thereof.

Thirty Rupees."

(e) in article 24, in clause (ii), in column 2, for the words "Four rupees", the words "Ten rupees" shall be substituted;

(f) In article 25, in clause (b), in column 2, for the words "Four rupees", the words "Ten rupees" shall be substituted;

(g) Article 26-A shall be omitted;

(h) In article 48 :—

(i) In clause (b), in column 2, for the words "Five rupees", the words "Ten rupees" shall be substituted;

(ii) In clause (c), in column 2, for the words "Twenty-five rupees", the words "Seventy-five rupees" shall be substituted;

(i) For article 53, except the Exemptions, the following shall be substituted :—

"53. Receipts as defined by section 2(23) for any money or other property the mount or value of which exceeds one hundred and sixty rupees.

Fifty Paise

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4. In the Sind Motor Vehicles Taxation Act, 1958, in the Schedule, for entries at serial No. 5, the following shall be substituted :—

**Amendment of  
West Pakistan  
Act. XXXII of  
1958.**

“5. MOTOR VEHICLES USED FOR PRIVATE PURPOSES—

(a) Motor vehicles with seating capacity of not more than four persons and—

(i) not more than 7.46 Kwt. ... 320

(ii) more than 7.46 Kwt. ... 360  
but less than 13.43 Kwt.

(iii) 13.43 Kwt. And above ... 480

(b) Motor vehicles with seating capacity of more than four persons, for each additional seat—

(i). If not more than 50 per seat  
7.46 Kwt.

(ii). If more than 90 per seat.”.  
7.46 Kwt

5. In the Sind Finance Act, 1964, in the Seventh Schedule—

**Amendment of  
west Pakistan Act  
XXXIV of 1964.**

(i) for entries at serial No. 3, the following shall be substituted--

“3. All private limited and foreign companies with paid-up share capital—

(a) not exceeding one million rupees; Rs. 500

(b) exceeding one million rupees but not exceeding two and a half million rupees; Rs. 2,500.”.

(c) exceeding two and a half million rupees Rs. 5,000.”.

(ii) in entries at serial No. 5, for clause (a), the following shall be substituted:-

“(a) exceeding fifty thousand rupees but Rs. 500.”.not exceeding two lac of rupees.

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| 6. In the Sind Finance Act, 1965, section 10 is hereby repealed.   | <b>Amendment of West Pakistan Act I of 1965.</b>            |
| 7. In the Sind Finance Ordinance, 1971, section 2 is hereby repealed.  | <b>Repealed of Section 2 of Sind Ordinance VII of 1971.</b> |
| 8. In the Sind Finance Act, 1975, in section 8, in subsection (1), for the words "twenty-five paisa per maund", the words "seventy-five paisa per one hundred kilograms" shall be substituted. | <b>Amendment of Sind Act XV of 1975.</b>                    |