



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

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SCAN TO VERIFY
LAW DEPARTMENT
GOVERNMENT OF SINDH
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[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 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.

Short title and commencement.

(2) It shall come into force on and from 1st day of July, 2009.

2. In the stamp Act, 1899, in its application to the Province of Sindh-

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

(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 Two rupees
 upto two thousand
 rupees

(ii) where such amount Five rupees.”;
 exceeds two
 thousand rupees

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(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 Re.1.50."; than on demand, for every thousand rupees or part thereof of the amount of the bill

(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 any organization to

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

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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.

(b) Purchase Order-

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

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|---------------------------------------|--------------------------------------|
| (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), 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

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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:".

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

Amendment of section 8 of Sind Act VIII of 1977.

- (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, On forty percent charging room rent, one of the total hundred rupees or above number of but not exceeding one lodging units thousand rupees;

(b) in the case of hotel, On sixty percent charging room rent, of the total exceeding one thousand number of rupees lodging units.".

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

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

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

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- iv) Where the default exceeds two Rs. 30,000/- years but does not exceed three years;
- v) Where the default exceeds three Rs. 40,000/- years but does not exceed four years;
- vi) Where the default exceeds four Rs. 50,000/- Years but does not exceed five year;
- vii) Where the default exceeds more Rs.100,000/- then five years.".

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% of Electricity Duty on the amount of the variable charges or the supply charges worked out according to electricity tariff. |
| b) Office commercial | or | 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 electricity tariff. |
| d) Tubewell Irrigation and Agriculture | for and | 1% Electricity Duty on the amount of the variable charges or the supply charges worked out according to 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.

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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 an industrial under taking.".