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GOVERNMENT OF SINDH
LOCAL GOVERNMENT AND
HOUSING TOWN PLANNING DEPARTMENT

Karachi, dated the 6th May, 2016

N O T I F I C A T I O N

No. SOA/LG/4(34)2014. In exercise of the powers conferred by section 138 of the Sindh Local Government Act, 2013, read with sub-section (1) of section 96 and section 100 thereof and entry 20 of Schedule VII thereto, the Government of Sindh are pleased to make the following Rules:-

Short title and commencement.

1. (1) These rules may be called The Sindh Councils (Imposition, Assessment, Collection and Administration of Taxes, Rates, Toll and Fees) Rules, 2016.

(2) They shall come into force at once.

Definitions.

2. In these rules, unless there is anything repugnant in the subject or context:-

(a) "Act" means Sindh Local Government Act, 2013;

(b) "inhabitant" means any person ordinarily residing or carrying a business or owning or occupying immovable property in the local area and includes a person who is likely to be affected by a taxation proposal;

(c) "report" means the report of the committee or sub-committee prepared under sub-rule (3) of Rule ;

(d) "section" means the section of the Act;

(e) "sub-committee" means the sub-committee appointed under sub-rule (2) of Rule 5;

(f) "taxation proposal" means a proposal framed by a council forthe imposition/abolition or susension of tax, or an incease or reduction in rates of tax;

Preliminary taxation proposals.

3. A council may at any time review its financial position and if in its opinion any position or change in the tax structure is called for it shall formulate or cause to be formulated a taxation proposal.

Provided that no taxation proposal shall be formulated in respect of a tax before the expirty of six months since its imposition, reduction, suspension or abolition.

Publication of preliminary taxation proposal.

(1) Every taxation proposal prepared under Rule 3 shall be published alongwith a noticefor inviting objections and suggestions thereon within fifteen days of publication of taxation proposal in the daily Leading Newspapers in Urdu, Sindhi and English Languages.

(2) The notice under sub-rule (1)---

(i) may specify-

(a) the main features of taxation proposal;

(b) the class of persons of description of property or both affected thereby;

(c) the amount or rate of tax to be imposed and the previous amount or rate if any;

(d) additional income likely to be raised by the imposition of tax or the incease in the tax and purpose for which this additional income is proposed to be spent;

(e) the loss of income likely to be caused by the abolishing or suspension of the tax or reduction in the rate of the tax and the manner in which its shortfall income is proposed to be made up;

(f) justification of taxation proposals; and

(g) any other particular matter considered necessary for the information of thepublic.

(ii) shall accompany a taxation program specifying-

(a) the date, which shall not be earlier than fifteen days from the publication of the notice, by which objections or suggestions received under this rule;

(b) the date or dates fixed for the hearing of objections and suggestions received under this rule;

(c) the dateby which the final taxation proposal shall be send to Government for sanction.

Hearing of objections and suggestions to preliminary taxation proposal.

5. (1) All objections and suggestions received under rule 4, shall be entered in a register meaintained for the purpose.

(2) The Finance Committee of the Council shall hear and examine the objections and suggestions under the Chairmanship of the Mayor or Chairman of the Council, as the case may be.

(3) On the date or dates fixed for the hearing of objections and suggestions, the Committee shall hear the same in public and shall afford all possible facilities to the persons making them to present their case.

(4) The Committee shall as early as possible after close ofthe nearing of objections and suggestions, draw up and furnish detailed report to the council.

(5) The report under sub-rule (4) shall specify-

(a) the sailent features of the taxation proposal;

(b) the numbers and nature of objections and suggestions received wih the specified period;

(c) the manner in which the objections and suggestions were heard;

(d) the findings of the committee in respect of each objection and suggestion heard by it;

(e) the recommendations of the sub-committee with regard to the taxations proposal indicating whether the recommendations are, as nearly as possible in accordance with the model tax schedule, if any, framed by Government under section 6; and

(f)financial implications involved in such recommendations.

Finalization of taxation proposals.

6. (1) The Mayor or Chairman, as the case may be, shall present the report to the special meeting of the council convened for consideration of the taxation proposal.

(2) The Council shall consider the report and for the reasons incorporated in its resolution-

(a) approve it with or without modification, or

(b) drop the taxation proposal;

(c) if the Council approves the taxation proposal, with or without modifications, it shall be submitted to Government alongwith a copy each of the report of the committee and the resolution approving it.

Publication of the sanctioned taxation proposal.

7. (1) Where Government has sanctioned the taxation proposal, the order of Government shall be notified in the official Gazzette and such order shall come into force on and from such date as may be specified in the notification.

(2) The Chief Executive of the respective cou
fifteen days of the publication of the taxation proposal send a copy of the gazette notification to the Government for information.

(NOOR MUHAMMAD LAGHARI)
SECRETARY TO GOVERNMENT OF SINDH