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THE SINDH URBAN IMMOVABLE PROPERTY TAX (AMENDMENT) ACT, 2024.

SINDH ACT NO. IV OF 2024

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THE SINDH URBAN IMMOVABLE PROPERTY TAX (AMENDMENT) ACT, 2024.

SINDH ACT NO. IV OF 2024

[11th July, 2024]

AN ACT to amend Sindh Urban Immovable Property Tax Act, 1958.

WHEREAS it is expedient to amend the Sindh Urban Immovable Property Tax Act, 1958, in the manner hereinafter appearing; **Preamble.**

It is hereby enacted as follows:-

1. (1) This Act may be called the Sindh Urban Immovable Property Tax (Amendment) Act, 2024. **Short title and commencement.**
 (2) It shall come into force at once.
2. In the Sindh Urban Immovable Property Tax Act, 1958, after section 3-A, the following new section shall be inserted :- **Insertion of new section 3-B in the West Pakistan Act No.V of 1958.**
“3-B. Urban Immovable property tax to be leviable in cantonments.- (1) As soon as the commencement of the Sindh Urban Immovable Property Tax (Amendment) Act, 2024, and notwithstanding anything contained in this Act or any other law for the time being force —
 - (a) the tax charged and leviable under this Act shall be charged and leviable in a cantonment;
 - (b) the Cantonment Board of a cantonment shall continue to assess, collect and recover the tax assessed on the annual value of buildings and lands, in accordance with the provisions of the Cantonments Act, 1924; and
 - (c) all provisions of the Cantonment Act, 1924, relating to assessment, collection, valuation, exemption, offenses, penalties, appeals and recovery of tax shall be applicable to the tax levied under this section.
 (2) Fifteen percent of the net proceeds of the tax referred to in sub-section (1), after deducting two percent (2%) thereof as collection charges, collected on or after the commencement of the Sindh Urban Immovable Property Tax (Amendment) Act, 2024, shall be paid by the Cantonment Board concerned to the Provincial Government.

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(3) Notwithstanding anything contained in this Act, or any other law or anything to the contrary contained in any decree, judgment or order of any Court, the tax levied, charged, assessed, collected, or realized on annual value of lands and buildings under Article 3 of the Cantonments (Urban Immovable Property Tax and Entertainments Duty) Order, 1979 (President's Order No. 13 of 1979) or Cantonment Act, 1924 shall be deemed to have been validly levied, charged, assessed, collected or realized under the provisions of this Act.

(4) Where any tax referred to in sub-section (3) has not been paid or realized before the coming into force of the Sindh Urban Immovable Property (Amendment) Act, 2024 or if so paid or realized, has been refunded to or adjusted against other fees or taxes, the same shall be recoverable in accordance with the provisions of this section.

(5) Subject to provisions of this section, Article 3 of the Cantonments (Urban Immovable Property Tax and Entertainments Duty) Order, 1979 (President's Order No. 13 of 1979), to the extent of the Province of Sindh, is hereby repealed.”.