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THE SINDH FINANCE ACT, 2024

SINDH ACT NO. II OF 2024

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[30th June, 2024]

AN ACT to rationalize, levy and enhance certain taxes and duties in the Province of Sindh and to amend certain laws in the Province of Sindh;

WHEREAS it is expedient to rationalize, levy and enhance certain taxes and duties in the Province of Sindh and to amend certain laws in the Province of Sindh, in the manner hereinafter appearing; **Preamble.**

It is hereby enacted as follows:-

1. (1) This Act may be called the Sindh Finance Act, 2024. **Short title and commencement.**
(2) It shall come into force on and from 1st day of July, 2024.
2. In the Stamp Act, 1899, in its application to the Province of Sindh— **Amendment of Sindh Act No. II of 1899.**
(i) for Article 1, the following shall be substituted:-

“1.	ACKNOWLEDGMENT OR RECEIPT of money or any other consideration relating to immovable property-	
	(i) where such amount does not exceed Fifty Thousand rupees	Ten rupees
	(ii) where such amount exceeds Fifty Thousand rupees but does not exceed Two Lac rupees	Twenty rupees
	(iii) where such amount exceeds Two Lac rupees but does not exceed Five Lac rupees	Fifty rupees
	(iv) where such amount exceeds Five Lac rupees but does not exceed Ten Lac rupees	One Hundred rupees
	(v) where such amount exceeds Ten Lac rupee but does not exceed Twenty Five Lac rupees	Five Hundred rupees
	(vi) where such amoount exceeds Twenty Five Lac rupees but does not exceed Fifty Lac rupees	One Thousand rupees
	(vii) where such amount exceeds Fifty Lac rupees	Two Thousand rupees

- (ii) in Article 2, in column 2, for the word “Fifty”, the words “Two Hundred” shall be substituted;

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(iii) For Article 3, the following shall be substituted:-

“3.	Agreement or Memorandum of an Agreement-	
	(a) If relating to the- (i) sale or transfer of a registered motor vehicle; (ii) sale or transfer of immovable property; or (iii) re-conveyance of mortgage property;	One Thousand rupees
	(b) if relating to the execution of an agreement between builder, developer and/or allottee for booking of apartment, shop, house, office or plot for the sale of general public in a project approved by the Sindh Building Control Authority;	Five Thousand rupees
	(c) if not otherwise provided for	One Thousand rupees.”;

(iv) after Article 3, the following new Article shall be inserted:-

3-A.	AIR TICKETS issued by any Airline—	
	(i) For Domestic Flights	Fifty rupees per ticket.
	(ii) For International Flights	Four Hundred rupees per ticket”.

(v) after Article 4, the following new Article shall be inserted:-

“4-A.	Allotment orders or issuance or renewal of sanads by the Government, except sanad or allotment issued under the Sindh Gothabad Act, 1987, the Sindh Katchi Abadis Act, 1987, Harap grants, Sindh People's Housing for Flood Affectees and free of cost grants.	Five Thousand rupees”;
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- (vi) in Article 7, in column 2, for the word “One”, the words “Two” shall be substituted;
- (vii) in Article 9, in column 2, for the words “Three hundred”, the words “One Thousand” shall be substituted;
- (viii) in Article 10, in Sub-Article (C), in column 2, after the words “per annum” wherever appearing, the words “or part thereof” shall be inserted and after the words “subsequent transfer”, the words “subject to a minimum of five hundred rupees” shall be added;
- (ix) in Article 11, in column 2, for the words “3 percent of the amount of purchased money only”, the words “Same duty as leviable on the Conveyance under Article No.16(A)(i)” shall be substituted.
- (x) in Article 16-
- (a) in Sub-Article (A), for clauses (i) and (ii), the following shall be substituted:-

“(i) To and from Real Estate Investment Trusts (REITs)	At the rate of two percent of the value in the valuation table or declared value recorded in the instrument whichever is higher
(ii) In any other case	Same duty as leviable on the Conveyance under Article No.16(A)(i)”

- (b) for Sub-Article (B), the following shall be substituted:-

(B) Transfer of lease by way of assignment	Same duty as leviable on the Conveyance under Article No.16(A)(i)”;
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- (xi) in Article 17, in column 2, for the words “Five Hundred”, the words “One Thousand” shall be substituted;

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(xii) in Article 21, in Sub-Article (i),(ii) and (iv), in column 2 thereof, for the words “At the rate of one percent of value in the valuation table or at the floating rate charged on the actual value”, the words “Same duty as leviable on Conveyance under Article No.16-A(i)” shall be substituted;

(xiii) in Article 22, the following shall be substituted:-

“22 .	Letter of Credit, that is to say, the instrument including applications and agreements for opening letter of credit by which one person authorizes another to give credit to the person in whose favour it is drawn.	
	(a) Where the amount of Letter of Credit does not exceed Two million rupees.	One Thousand rupees
	(b) Where the amount of Letter of Credit exceeds Two million rupees but does not exceed Five million rupees.	Fifteen Hundred rupees
	(c) Where the amount of Letter of Credit exceeds Five million rupees but does not exceed Ten million rupees.	Two Thousand rupees
	(d) Where the amount of Letter of Credit exceeds Ten million rupees.	Three Thousand rupees

(xiv) in Article 24, in column 2, for the word “Five rupees”, the words “five hundred rupees” shall be substituted;

(xv) after Article 24, the following new Article 24-A shall be inserted :-

“24-A. Partnership or Dissolution of Partnership	Five thousand rupees.”;
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(xvi) For Article 26 the following shall be substituted:-

“26	Policy of insurance or Renewal of insurance	
	A. Sea Insurance (See Section 7), and Policy by Air	
	(1) For each voyage-	0.02 percent on the sum insured subject to a minimum of five hundred rupees
	(2) For time Where the insurance shall be made for such period not exceeding twelve months	0.09 percent on the sum insured subject to a minimum of five hundred rupees
	B. Fire-Insurance and Other Classes of Insurance, not otherwise included in this Article, Covering Goods, merchandise, personal effects, crops, and other property against loss or damage	Five Hundred rupees
	C. Life Insurance Health Insurance or other Insurance not Specifically Provided for in this Article, except such re-Insurance as is described in the Division of this Article	0.15 percent on the sum insured subject to a minimum of five hundred rupees
	D. If not otherwise provided for	Five Hundred rupees.”;

(xvii) For Article 27, the following shall be substituted:-

27	Power of attorney as defined by section 2(21)-	
	(a) when given not for consideration and authorizing the attorney to sell any immovable properties	Seven Thousand rupees
	(b) when given for consideration and authorizing the attorney to sell any immovable property	Same duty as leviable on the Conveyance under Article 16 (A)(i)
	(c) in any other case	One Thousand rupees”;

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- (xviii) in Article 28, in clause (a), in sub-clauses (i) and (ii), in column 2, for the words “Five hundred rupees” and “One thousand rupees”, the words “One thousand rupees” and “Two Thousand Rupees” shall respectively be substituted; and in clause (b), in column 2, after the word “otherwise than on demand”, the words “subject to a minimum of five hundred rupees” shall be added;
- (xix) in Article 29, in column 2, for the words “At the rate of one percent of value in the valuation table or at the floating rate charged on the actual value”, the words “Same duty as leviable on the Conveyance under Article No.16(A)(i)” shall be substituted;
- (xx) in Article 30, in Sub-Article (A), in clause (ii), in column 2, for the words “At the rate of one percent of value in the valuation table or at the floating rate charged on the actual value”, the words “Same duty as leviable on the Conveyance under Article No.16(A)(i)” shall be substituted; and
- (xxi) in Article 32, in clause (i), in column 2, for the words “At the rate of one percent of value in the valuation table or at the floating rate charged on the actual value”, the words “Same duty as leviable on the Conveyance under Article No.16 (A)(i)” shall be substituted; and
- (xxii) after Article 32, the Explanation and the proviso thereunder shall be omitted.
3. In the Sindh Motor Vehicles Taxation Act, 1958, in section 3, in sub-section (1), in the third proviso, in clause (ii), the table thereunder shall be substituted with the following table:-

Amendment of section 3 of West Pakistan Act No. XXXII of 1958.

“TABLE

01	Imported Motor Car/Jeeps etc. with engine capacity 3000cc and above	Rs.450,000/-
02	Imported Motor Car/Jeeps etc. with engine capacity 2000cc to 2999cc	Rs.275,000/-
03	Imported Motor Car/Jeeps etc. with engine capacity 1500cc to 1999cc	Rs.100,000/-
04	Locally manufactured or assembled Motor Car/Jeeps etc. with engine capacity 2000cc and above	Rs.50,000/-
05	Locally manufactured or assembled Motor Car/Jeeps etc. with engine capacity 1500cc to 1999cc.	Rs.25000/-

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4. In the Sindh Finance Act, 1964, in the Seventh Schedule, for entries at Sr. No.1, 4 and 5, the following shall respectively be substituted: -
- Amendment of Seventh Schedule of Sindh Act XXIV of 1964.**

“S.NO.	CATEGORY	RATE OF TAX PER ANNUM
1.	All Persons assessed to Income Tax. All persons engaged in any professional, trade calling or employment, other than those mentioned hereinafter and assessed to in the preceding financial year	Rs.2,000/-
4.	All factories, shops, or establishments, including video shops, real estate, shops / agencies, and car dealer not assessed to income tax in the preceding financial year	Rs.2,000/-
5.	All Petrol Pumps & CNG Stations.	Rs.20,000/-.”.

5. In the Sindh Sales Tax on Services Act, 2011 –
- Amendment in Sindh Act No. XII of 2011.**
- (i) in section 2 –
- (a) in clause (19), for the word “telemarketing”, the words “marketing or telemarketing” shall be substituted;
- (b) in clause (20B), for the word “automobiles”, wherever occurring, the words “other motor vehicles” shall be substituted;
- (c) in clause (29A), after full stop at the end, the following Explanation shall be added:-
- “Explanation.—For the purpose of this clause, the term “surgery” includes procedure;”*;
- (d) the existing clause (37A), shall be renumbered as clause (37B), and the following new clause (37A) shall be inserted after existing clause (37):-
- “(37A) “education services” includes the pre-primary, primary, elementary, secondary, higher secondary, General Certificate of Education, General Certificate of Secondary Education, International General Certificate of Secondary Education, college or university education and also

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includes vocational, professional, instructional, technical and continuing education services and trainings rendered or provided by institutions like schools, colleges, universities, academia, institutes, teaching hospitals, or such other degree, diploma or certificate awarding institutions but does not include special education for the children with special needs and education under adult literacy programme;”;

- (e) after clause (41), the following new clause shall be inserted:-

“(41A) “farmhouse” includes a facility or a resort located on a farm which or a part of which is used for providing or rendering accommodation or entertainment or swimming or games or recreation, or camping opportunities;”;

- (f) after clause (50), the following new clause shall be inserted:-

“(50A) “hospitals and clinics” includes the hospitals or institutions, as defined in clause (a) of section 2 of the Pakistan Medical and Dental Council Act, 2022 (Act No. IV of 2023), and also includes a person or an establishment or an institution or an organization or a facility engaged in providing or rendering the services like medical, surgical, psychiatric, obstetric, dental or ophthalmological and similar treatment and care, whether preventive, prophylactic or curative, of persons including patients or sick or injured persons;”;

- (g) in clause (51)-

- (i) for the words “and guesthouses”, the commas and the words “guesthouses, huts, resorts and lodges” shall be substituted;
- (ii) after the word “suites”, the words “or facilities” shall be inserted; and
- (iii) for the words “function halls”, the words “or for events” shall be substituted;

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- (h) clause (51B) shall be omitted;
- (i) after clause (59), the following new clause shall be inserted:-

“(59A) “medical practitioners and consultants” means the registered medical practitioners and the registered dental practitioners, as defined in clauses (w) and (x), respectively, of section 2 of the Pakistan Medical and Dental Council Act, 2022 (Act No. IV of 2023);”;
- (j) in clause (64), for the words “means that a”, the comma and words “in relation to a person, means that the” shall be substituted;
- (k) for existing clauses (67B), the following shall be substituted:-

“(67B) “programme” means any audio or visual or audio-visual matter, presented or transmitted live or recorded or re-recorded or subjected to any post-production processes like editing, dubbing, colouring, sub-titling or captioning, for dissemination through cables, space, internet, radio, television, cinema, theatre or any other means;”;
- (l) in clause (72A), the word “passenger” shall be omitted;
- (m) in clause (72B), in sub-clause (iii), for the words “solely used for outdoor games and sports”, the words “used or to be used for such games and sports which are otherwise liable to tax under tariff heading 9821.2000;”;
- (n) after clause (87), the following new clause (87A) shall be inserted:-

“(87A) “sports and games center”, by whatever name called, includes a person who provides or renders facility of games and sports, whether indoor or outdoor, for amusement, recreation or otherwise, in its premises;”;

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- (o) in clause (91), after the words “the services of”, the words “any kind of specialized or special purpose survey, geological or geophysical survey, surface or sub-surface survey, survey for exploration of minerals,” shall be inserted;
 - (p) in clause (94) in sub-clause (g), for the word “months”, the words “tax periods” shall be substituted; and
 - (q) in clause (98CC), for the words “with the business enterprises”, the words “with the persons including business enterprises” shall be substituted;
- (ii) in section 4, in sub-section (3), in clause (a)-
- (i) after the words “to an employer”, the words “with whom he is in direct relationship under a contract of employment” shall be added; and
 - (ii) in the proviso, the semi-colon and the word “or”, shall be replaced by a colon and, thereafter, the following second proviso shall be added:-

“Provided further that the activities of an employee detailed or engaged by the employer to perform certain activities for a person other than the employer in connection with or in the course or furtherance of business of the employer shall be treated as economic activity of such employer; or”;
- (iii) in section 5-
- (a) in clause (a) in the proviso –
 - (i) in clause (ii), for the word “provides”, occurring for the first time, the word “providing” shall be substituted; and
 - (ii) in clause (iii), the semi colon at the end shall be replaced by a colon and, thereafter, the following proviso shall be added:-

“Provided further that the terms “consideration” and “consideration in money” shall mean the gross amount charged by the service provider for the taxable services provided by him and shall include-

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- (i) any amount that is payable for the services provided; and
- (ii) any amount of reimbursable expenditure or cost incurred by the service provider and charged, in the course of provision of a service, except in such circumstances and subject to such conditions as may be prescribed;” and
- (b) in clause (d), the semi-colon after the word “services” be replaced with a colon;
- (iv) in section 15A, in sub-section (1) -
 - (i) in clause (g) -
 - (a) for the words “in the economic activity of”, the word “by” shall be substituted; and
 - (b) for the word “thirteen”, the word “fifteen” shall be substituted;
 - (ii) in clause (j), for the word “thirteen”, the word “fifteen” shall be substituted;
 - (iii) in clause (jj)-
 - (a) for the word “thirteen”, the word “fifteen” shall be substituted; and
 - (b) the colon at the end shall be replaced by a semi-colon and the proviso thereunder shall be omitted; and
 - (iv) in clause (k), the semi-colon at the end shall be replaced by a colon and, thereafter, the following proviso shall be inserted:-

“Provided that in case of telecommunication services paying sales tax at a rate not less than nineteen and a half *per cent ad valorem*, the amount of sales tax paid on goods and services at *ad valorem* rates not exceeding eighteen *per cent*, can be claimed by the person providing the taxable telecommunication services;”;

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- (v) in section 23, in sub-section (2), after the words “order relates”, the words and figures “for the tax periods ending on 30th June, 2025, or earlier, and within a period of five years from the end of the financial year to which the order relates for the tax periods starting on 1st July, 2025 or thereafter,” shall be inserted;
- (vi) in section 25, for sub-section (1), the following shall be substituted:-

“(1) Subject to sub-section (3), the Board or any officer of the SRB, authorized by the Board in this behalf, may suspend the registration of a person if there is reason to believe that the person -

 - (i) is not entitled to be registered; or
 - (ii) has failed to comply with its obligations under this Act.”;
- (vii) in section 25A, in sub-section (2) -
 - (a) for the words “make an application” the words “e-file an application” shall be substituted; and
 - (b) the words “or any officer of the SRB, authorized by the Board in this behalf”, occurring for the first time, shall be omitted;
- (viii) in section 26, in sub-section (1), the full-stop at the end shall be replaced by a colon and, thereafter, the following proviso shall be added:-

“Provided that in case where the registered person is engaged in providing taxable services (including exempt services) also in Provinces or areas outside Sindh, the record prescribed under this section shall *inter-alia* include the record for such Provinces or areas in such form and manner as would permit reconciliation or ascertainment of his tax liability in Sindh.”;
- (ix) in section 27, in sub-section (1), after the words “documents relate”, the words and figures “for the tax periods ending on 30th June, 2025, or earlier, and six years from the end of the financial year to which such records or documents relate for the tax periods starting on 1st July, 2025 or thereafter” shall be inserted;

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(x) in section 43, in the Table,----

- (a) for Sr. No. 2B, in column (1) and the entries relating thereto in column (2), the following shall be substituted:-

“ 2B. Where a person avoids, defies, fails to comply with the e-invoicing system or issues invoices outside the e-invoicing system or refuses, denies, or obstructs the enforcement of the provisions of section 54A in any manner.	Such person shall be liable to pay a penalty of upto one million rupees, but not less than one hundred thousand rupees. In case of repetition of the offence, the business premises of such person shall further be liable to sealing. Such person shall further be liable, upon conviction by a Special Judge, to imprisonment which may extend to one year or with fine which may extend to one hundred thousand rupees or with both.
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- (b) after Sr. No. 2B and the entries relating thereto in columns (1) and (2), substituted as above, the following shall be inserted:-

“ 2C. Where a person avoids, defies, delays or fails to deposit the amount of service fee levied under the Sindh Sales Tax Special Procedure (Online Integration of Business) Rules, 2022 or fails to report the service fee in the sales tax return in the prescribed manner.	Such person shall be liable to a penalty of rupees one hundred thousand or twice the amount of service fee involved, whichever is higher. Such person shall further be liable, upon conviction by the Special Judge, to imprisonment which may extend to one year or with fine which may extend to one hundred thousand rupees, or with both.	General
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- (c) Sr. No. 7B in column (1) and the entries relating thereto in columns (2) and (3) shall be omitted; and

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- (d) in column (1) against Sr. No. 14, in column (2)-
 - (i) for the words “shall pay”, the words “shall be liable to pay” shall be substituted; and
 - (ii) after the words “sales tax revenue”, occurring for the first time, the comma and words “, whichever is higher” shall be inserted;
- (xi) in section 47-
 - (a) in sub-section (1), after the words and comma “relevant date,”, the words “provided that where the relevant date is prior to 1st July, 2025, and within a period of five years from the end of the financial year in which the relevant date falls, provided that such date is 1st July, 2025 or thereafter,” shall be inserted; and
 - (a) in sub-section (4), for the word “petitioner”, the word “person” shall be substituted and shall be deemed to have always been substituted;
- (xii) in section 58, in sub-section (4), for the word “twenty”, the word “eighty” shall be substituted;
- (xiii) in section 60-
 - (a) sub-section (5) shall be omitted; and
 - (b) in sub-section (11), for the word “five”, the word “one” shall be substituted;
- (xiv) in section 66, in sub-section (1), in the first proviso, for the words “twenty-five”, the word “ten” shall be substituted;
- (xv) in section 73, in 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 Board may make arrangement or agreement, on reciprocal or multilateral basis with the Federal Board of Revenue and other provincial sales tax authorities, for sharing of electronic data of tax returns filed in the computerized system, subject to such limitations and conditions as may be specified by the Board and agreed to in such agreements.”;

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- (xvi) in section 82, in sub-section (2), for the words “any public servant”, the words “the Board or any officer of the Board or against any public servant” shall be substituted;
- (xvii) in the First Schedule, in the Table –
- (a) against tariff heading “9821.2000” in column 1, for the words “Indoor sports” in column 2, the word “Sports” shall be substituted; and
 - (b) after tariff heading “9824.0000” in column 1, in the entries in column 2-
 - (i) the word “intercity” shall be omitted;
 - (ii) after the word “Vehicle”, the words and comma “towing, vehicle” shall be inserted; and
 - (iii) after the description “Services provided or rendered by truck aggregators and the services provided or rendered by the owners or drivers of trucks or other cargo transportation vehicles using the services of a truck aggregator” at the end, the following shall be added:-

“

	Education services
	Services provided or rendered by hospitals and clinics
	—

”;

- (xviii) in the Second Schedule, in the Table, in Part B-

- (a) in column (3), for the figure “13%”, wherever occurring, the figure “15%” shall be substituted;
- (b) against tariff heading “98.01” in column (1), after the words “guest houses” in column (2), the commas and word “, farmhouses,” shall be inserted;
- (c) against tariff heading 9801.1000 in column (1), for the words “and guest houses” in column (2), the

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comma and words “, guest houses and farmhouses” shall be substituted;

- (d) against tariff heading 9801.6000 in column (1), for the words “guest houses” in column (2), the words and commas “guest houses, farmhouses,” shall be substituted;
- (e) after tariff heading “98.15” in column (1) and the entries relating thereto in columns (2) and (3), the following shall be inserted:-

“

9815.1000	Medical practitioners and consultants	15%
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- (f) against the tariff heading “9821.2000” in column (1), for the words “Indoor sports” in column (2), the word “Sports” shall be substituted;
- (g) against the tariff heading “9836.0000” in column (1), the words “inter-city” in column (2), shall be omitted;
- (h) against the tariff heading “9853.0000” in column (1), after the word “Vehicle” in column (2), the words and comma “towing, vehicle” shall be inserted; and
- (i) after tariff heading “9856.0000” in column (1) and the entries relating thereto in columns (2) and (3), the following shall be inserted:-

“

9857.0000	Education services	15%
9858.0000	Services provided or rendered by hospitals and clinics	15%
—	—	—

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6. In the Sindh Development and Maintenance of Infrastructure Cess Act, 2017, for the existing Schedule, the following shall be substituted: -
- Amendment of
Schedule of the
Sindh Act No.
XVIII of 2017.**

“SCHEDULE
(See Section 2 (k) & 3)

Net weight of goods	Rate of Cess along with distance
Upto 1250 kilograms.	1.80% of total value of goods as assessed by the Custom Authorities plus one paisa per kilometer.
Exceeding 1250 kilograms but not exceeding 2030 kilograms.	1.81% of total value of goods as assessed by the Custom Authorities plus one paisa per kilometer.
Exceeding 2030 kilograms but not exceeding 4060 kilograms.	1.82% of total value of goods as assessed by the Custom Authorities plus one paisa per kilometer.
Exceeding 4060 kilograms but not exceeding 8120 kilograms.	1.83% of total value of goods as assessed by the Custom Authorities plus one paisa per kilometer.
Exceeding 8120 kilograms but not exceeding 16000 kilograms.	1.84% of total value of goods as assessed by the Custom Authorities plus one paisa per kilometer.
Exceeding 16000 kilograms.	1.85% of total value of goods as assessed by the Custom Authorities plus one paisa per kilometer.

Explanation: For the purpose of the Schedule, the “value” means the total value of goods as assessed by the Custom Authorities upon entering in and using the Infrastructure of the Province and “distance” means the distance covered within the Province.”