



**THE SINDH DEVELOPMENT AND MAINTENANCE OF
INFRASTRUCTURE CESS (SECOND AMENDMENT) ACT, 2026.**

SINDH ACT NO. XVI OF 2026.

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THE SINDH CODE

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[20TH MAY, 2026.]

AN ACT to further amend the Sindh Development and Maintenance of Infrastructure Cess Act 2017.

WHEREAS it is expedient to further amend the Sindh Development and Maintenance of Infrastructure Cess Act 2017, in the manner hereinafter appearing; **Preamble.**

It is hereby enacted as follows:-

1. (1) This Act may be called the Sindh Development and Maintenance of Infrastructure Cess (Second Amendment) Act, 2026. **Short title and commencement.**
- (2) It shall come into force at once.
2. In the Sindh Development and Maintenance of Infrastructure Cess Act, 2017, hereinafter referred to as the said Act, in section 10B, in the proviso, the words “unless otherwise provided by law” shall be omitted. **Amendment of section 10B of Sindh Act No.XVIII of 2017.**
3. In the said Act, for section 10C, the following shall be substituted:- **Substitution of section 10C of Sindh Act No.XVIII of 2017.**

“10C. Withdrawal of litigation. Upon execution of an Agreement under section 10A –

 - (a) all pending litigation by the owner or person or anyone acting on their behalf shall be withdrawn; and
 - (b) the owner or person shall waive all claims, refunds, damages or costs against Government under this Act.”.
4. In the said Act, in section 10F – **Amendment of section 10F of Sindh Act No.XVIII of 2017.**
 - (i) in sub-section (1), the words “unless otherwise provided by law” shall be omitted;
 - (ii) in sub-section (2) –
 - (a) for the word “unconditional”, the words “and through” shall be substituted; and

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(b) the words “unless otherwise provided by law” shall be omitted.

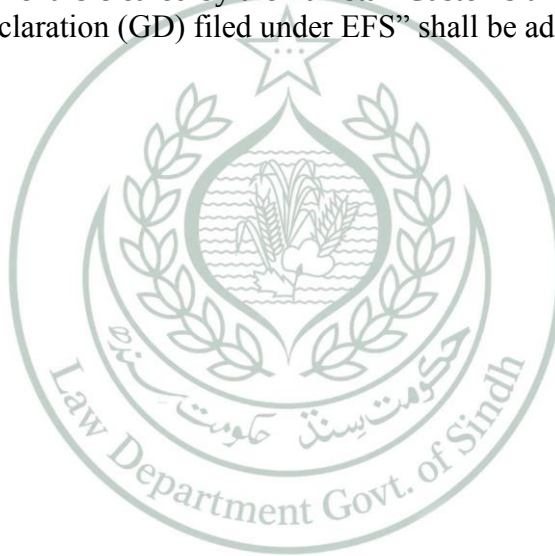
5. In the said Act, in section 6A –

(i) after the words “payment of the cess on”, wherever appearing, the word “all shall be inserted;

(ii) in the first proviso, after the words “such exemption”, the words “on the basis of EFS license issued by FBR” shall be added; and

(iii) in the second proviso, after the word “re-export”, the words “as long as EFS license issued by the FBR is valid and the consignment is cleared by the Pakistan Customs through a Goods Declaration (GD) filed under EFS” shall be added.

**Amendment of
section 6A of Sindh
Act No.XVIII of
2017.**



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