

SINDH ACT NO. III OF 1975

THE SIND URBAN IMMOVABLE PROPERTY TAX (AMENDMENT) ACT, 1975.

f[22nd March, 1975]

An Act To further amend the Sind Urban Immovable Property Tax Act, 1958.

WHEREAS it is expedient to further amend the Sind 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 Sind Urban Immovable Property Tax (Amendment) Act, 1975.

Short title and commencement.

(2) It shall come into force at once.

2. In the Sind Urban Immovable Property Tax Act, 1958, in section 3, for sub-section (3-A) and (3-B), the following shall be substituted :—

Amendment of section 27 of West Pakistan Act V of 1958.

“(3-A) There shall be levied and collected betterment tax on buildings and lands or part thereof used exclusively for commercial or industrial purposes at the following scales:

(i) Commercial purpose Ten paise per square foot of covered area.

(ii) Industrial purpose Five paise per square of covered area.

Provided that the buildings or lands the area of which is upto 120 square yards in case of commercial purpose and 400 square yards in case of industrial purpose shall be exempted from the tax.”.

3. The Sind Urban Immovable Property Tax (Second Amendment) Ordinance, 1974, is hereby repealed.

Repeal of Sind Ordinance XIX of 1974.