

**SINDH ACT NO.III OF 2009**  
**THE SINDH FINANCE (AMENDMENT) ACT, 2009**

[23<sup>rd</sup> February, 2009]

An Act to further amend the Sindh Finance (Amendment) Act, 2007.

**WHEREAS** it is necessary to amend the Sindh Finance (Amendment) Act, 2007 (Sindh Act No.II of 2007) so as to give it retrospective effect; **Preamble.**

It is hereby enacted as follows:-

1. (1) This Act may be called the Sindh Finance (Amendment) Act, 2009. **Short title and commencement.**

(2) It shall come into force at once.

2. In the Sindh Finance (Amendment) Act, 2007 (Sindh Act No.II of 2007), hereinafter referred to as the said Act, in section 1, for sub-section (2), the following shall be substituted:- **Amendment of section 1 of the Sindh Act No.II of 2007.**

“(2) It shall be deemed to have taken effect on and from 1<sup>st</sup> July, 1994.”.

3. In the said Act, in section 2, after sub-section (1), the following shall be added:- **Amendment of section 2 of the Sindh Act No.II of 2007.**

“(2) The proceeds of the cess shall be utilized for maintenance and development of infrastructure and other activities ancillary thereto in such manner as may be prescribed.

(3) No refund of the cess claimed to have been paid or over-paid through inadvertence, error or misconstruction shall be allowed unless such claim is made within three months of the date of payment of such cess.”.