

SIND ACT NO. I OF 1972  
THE SIND FINANCE ACT, 1972

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An Act to abolish, continue and levy certain taxes,  
duties and fees in the Province of Sind.

WHEREAS it is expedient to abolish, continue and levy  
certain taxes, duties and fees in the Province of Sind.

It is hereby enacted as follows:-

1. (1) This Act may be called the Sind Finance Act, 1972.

(2) It extends to the whole of the Province of Sind.

(3) It shall come into force on and from the first day of  
July, 1972.

2. Notwithstanding anything contained in the Sind  
People's Local Government Ordinance, 1972, no tax on any  
building or land situated within the limits of a People's Local  
Council constituted thereunder or existing Local Councils  
including Municipal Committees which continue to function  
under section 4(2) (b) thereof shall, with effect from the first day  
of July, 1972, be charged, levied or collected by such local  
Councils:

Provided that the tax assessed by such a local Council  
before the 1st day of July, 1972, under any law for the time  
being in force shall be paid to, received or recovered by such  
local council in accordance with the provisions of such law.

3. In the Sindh Abkari Act, 1878 (Sind V of 1878), in  
section 3, for sub-clause (a) of clause (15), the following shall be  
substituted:--

“(a) any alcoholic liquor, or”.

4. In the Sind Urban Immovable Property Tax Act, 1958—

(a) In section 3, for sub-sections (2) and (3), the  
following sub-sections shall be substituted:-

“(2) Subject to the provisions of sub-section (3) and (4), there  
shall be charged, levied and paid a tax on annual value  
of buildings and lands in a rating area at the following  
scales:-

[30<sup>th</sup> June, 1972]

Preamble.

Short title, extent  
and  
commencement.

No levying of tax  
on. building and

lands by Municipal  
Corporation,  
Municipal  
Committees and  
Town Committees.

Amendment of  
Sind Act V of 1878.

Amendment of  
West Pakistan Act  
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(i) In case the annual value exceeds two hundred and fifty rupees, but does not exceed twelve thousand rupees.

(ii) In case the annual value exceeds twelve thousand rupees but does not exceed twenty thousand rupees.

(iii) In case the annual value exceeds twenty thousand rupees.

(3) Where a building annual value whereof does not exceed twelve thousand rupees is occupied for residential purposes by the owner himself and the owner does not own any other building in the same rating areas, the tax shall be levied at the rate of twenty percent of three fourth of the annual value of such building.

(4) Government may, by notification, for reasons to be recorded, remit in whole or in part, the payment of the tax by any class of persons in respect of any category of property in any rating area.

Explanation.—The annual value for the purpose of this section shall be aggregate annual value of all buildings and lands owned by the same person in any rating area or areas of the province.

(5) The tax shall be due from the owner of buildings and lands.”.

(b)after section 3, the following new section shall be addeda:-

“3-A. Out of the tax collected under the Act from within the limits of a local Council referred to in section 3, Government shall after retaining five percent thereof as collection charges, pay forty percent of the balance to such a local council.”;

(c) In section 4, for clause (c), the following shall be substituted:--

“(c) (i) buildings and lands the annual value of which

wenty percent of the annual value.

wenty-two and a half percent of the annual value

wenty-five percent of

he annual value

Share of Local Council  
in the tax

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does not exceed two hundred and fifty rupees, or

(ii) where the owner or any member of \_ this family does not own any other building in the rating area, one building occupied by the owner for his residence the annual value of which —

(1) does not exceed five hundred rupees in an urban area having a population of one lac or above, or

(2) does not exceed four hundred rupees in other urban areas;”.

5. (1) In the West Pakistan Motor Vehicles Taxation Act, 1958 (W.P. Act XXXII of 1958), in its application to the Province of Sind, the Schedule, shall be substituted by the First Schedule to this Act.

(2) In the West Pakistan Finance Act, 1965 (W.P. Act 1 of 1965), in its application to the Province of Sind, section 11 and the Fourth Schedule thereto shall be repealed.

6. (1) In the West Pakistan Finance Act, 1964 (W.P. Act XXXIV of 1964), in its application to the Province of Sind, for the Fifth Schedule and Sixth Schedule, the Second Schedule and Third Schedule to this Act shall respectively be substituted.

(2) In the West Pakistan Finance Ordinance, 1969 (W.P. Ordinance, VII of 1969), in its application to the Province of Sind, section 6 and the Third Schedule and Fourth Schedule thereto shall be repealed.

7. Notwithstanding anything to the contrary contained in the West Pakistan Motor Vehicles Ordinance, 1965 (W.P. Ordinance, XIX of 1965), or the rules framed thereunder, the fees described in column 2 of the Fourth Schedule to this Act, shall, with effect from the first day of July, 1972, be paid at the rates specified in column 3 thereof.

8. Where any tax or duty imposed or any fee levied by this Act is by way of an addition to any existing tax or duty imposed or fees levied by or under any enactment and rules in force in Sind the procedure provided in such enactment, and

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rules for the assessment, collection and recovery of such tax, duty or fee shall, so far as applicable, apply to the assessment, collection and recovery of the additional tax, duty or fee, as the case may be.

9. No suit shall lie in any civil court to set aside or modify any assessment, levy or collection of tax, duty or fee made under this Act and the rules framed thereunder .

10. (1) Government may make rules for carrying into effect the purposes of this Act and such rules may, among other matters prescribe the procedure for the assessment, collection and payment of any tax, duty or fee levied under this Act, in so far as such procedure is not provided in this Act.

(2) Any rules made or deemed to have been made under the corresponding provisions of the Sind Finance Ordinance, 1971, shall so far as may be continue in force and be deemed to have been made under this Act.

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Courts.

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rules.

Sind Ordinance VII of  
1971.



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FIRST SCHEDULE  
(See Section 5)

“THE SCHEDULE  
(See Section 3)

S.No. Description of Motor Vehicles Annual rate of Tax

1. Cycles (including motor scooters and cycles with attachment for propelling the same by mechanical process not exceeding 8 cwts. in unladen weight:--

(a) Bicycles not exceeding 200 lbs. in unladen Rs. 20 weight,

(b) Bicycles exceeding 200 lbs. in unladen Rs. 40 weight,

(c) Bicycles if used for drawing a trailer or side- Rs. 10 car in addition,

(d) Tricycles; Rs. 40

2. Vehicles not exceeding 5 cwts. In unladen Rs. 5 weight adapted and used for invalids.

3. Vehicles used for the transport or haulage of goods or material (including tricycles weighing more than 8 cwts. In unladen weight):--

(a) Electrically propelled vehicles not Rs. 35 exceeding 25 cwts. in unladen weight,

(b) Vehicles other than such electrically Rs. 25 propelled vehicles as aforesaid not exceeding 12 cwts. in laden weight,

(c) All vehicles with maximum laden capacity Rs. 165 upto 5,000 lbs. (including delivery vans),

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(d) All vehicles with maximum laden capacity exceeding 5,000 lbs but not exceeding 8,960 lbs.,

(e) All vehicles with maximum laden capacity exceeding 8,960 lbs but not exceeding 13,440 lbs.,

(f) All vehicles with maximum laden capacity exceeding 13,440 lbs but not exceeding 17,920 lbs.,

(g) All vehicles with maximum laden capacity exceeding 17,920 lbs.,

(h) Extra charges for trailer.

Vehicles plying for hire and ordinarily used for the transport of passengers (taxis and buses) exclusively within the limits of a Corporation, Municipality or Cantonment:--

(a) Trams Cars,

(b) Tri-cycles propelled by mechanical power (rickshaw cabs seating not more than 3 persons),

(c) Other vehicles seating not more than 4 persons,

(d) Other vehicles seating not more than 4 but not more than 6 persons ,

(e) Other vehicles seating more than 6 person. Vehicles plying for hire and ordinarily used for the transport of passengers (taxis and buses) not exclusively within the limits of a Corporation,

Municipality or Cantonment:--

(a) Tram Cars,

Rs.330

Rs.550

Rs.1,105

Rs. 1,655

Rs. 138

Rs.15

Rs. 250

Rs. 330

Rs. 415

Rs.50 per  
seat.

Rs. 15

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(b) Tri-cycles propelled by mechanical power  
(rickshaw cabs seating not more than 3  
persons),

(c) Other vehicles seating not more than 4  
persons,

(d) Other vehicles seating not more than 4 but  
more than 6 persons,

(e) Other vehicles seating more than 6  
persons.

Note:- The number of persons mentioned in  
Articles 4 and 5 does not include the driver and,  
as the case may be, the cleaner, the conductor  
or the attendant of the vehicle.

Motor vehicles other than those liable to tax  
under the foregoing provisions of this Schedule:-

(a) seating not more than one person,

(b) seating not more than 3 persons,

(c) seating not more than 4 persons,

(d) seating more than 4 persons, the same tax  
as at clause (c) and for every additional

person that can be seated.

Note:- Station wagons used for private purpose  
shall be taxed under Article 6".

Rs. 250

Rs. 330

Rs. 415

Rs. 50  
per seat.

Rs. 77  
Rs. 154  
Rs. 220

Rs. 55  
per seat.

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SECOND SCHEDULE  
(See Section 6)

“FIFTH SCHEDULE  
(See Section 13)

For energy consumed in respect of premises not falling under Article 2 of this Schedule used for :--

(a) Residential, office or commercial purposes.

(b) An industrial undertaking.

(c) Tubewells and irrigation or agricultural machinery.

Explanation:- Premises which are used wholly or principally for carrying on manufacturing processes within the meaning of section 2 of the Factories Act, 1934, shall be deemed to be used for an industrial undertaking.

For energy consumed in respect of all premises where the supply of energy by a licensee is unmetered.

Two paise for each  
unit of energy  
consumed.

One paise for each  
unit of energy  
consumed.

One paise for every  
two units of energy  
consumed.

Four paise for every  
rupee of flat charge  
realized by the  
licensee provided  
that no duty shall be  
levied where such a  
charge does not  
exceed five rupees  
during a month.”.

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THIRD SCHEDULE  
(See Section 6)

“SIXTH SCHEDULE  
(See Section 13)  
Exemptions—

- (i) the Central and Provincial Governments, save in respect of premises used for residential purposes;
- (ii) local authorities in respect of public lighting only;
- (iii) Mosques, Churches and other places of public worship;
- (iv) all domestic consumers using not more than 20 units in any one month;
- (v) energy consumed (including losses of energy) in generation, transmission and transformation;
- (vi) energy generated by plants having capacity not exceeding 2 '2 kilowatts;
- (vii) vessels, whether sea-going or inland”.

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FOURTH SCHEDULE  
(See Section 7)

S.No. Description of the fee and the relevant rules of Rate of fee  
the West Pakistan Motor Vehicles Rules, 1969

1. Fee for the test of competence to drive, under Rs. 10  
sub-rule (3) of rule 8.
2. Fee for duplicate licence, under sub-rule (6) of Rs. 10  
rule 13, sub-rule (4) of rule 14 and sub-rule (4) of  
rule 15.
3. Fee for learner's driving licence, under sub-rule Rs. 10  
(2) of rule 19.
4. Fee for the issue of driving licence, under clause Rs. 20  
(i) of rule 26.
5. Fee for renewal of driving licence, under clause  
(ii) of rule 26—  
  
(a) where the application for renewal is made Rs. 10  
  
within thirty days, from the date of the  
expiry of the licence, and,  
  
(6) where the application for renewal is made Rs. 20  
after thirty days of the date of expiry of the  
licence.
6. Fee for a duplicate certificate on loss or Rs. 10  
  
destruction of certificate of registration and  
certificate of fitness of a vehicle, other than a  
transport vehicle under rule 37.
7. Fee for duplicate certificate on loss or Rs. 15  
destruction of certificate of registration and  
certificate of fitness of a transport vehicle, under  
rule 38.
8. Fee for duplicate certificate of a defaced or torn Rs. 15  
certificate of registration and certificate of fitness  
of a transport vehicle under rule 39.

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FOURTH SCHEDULE  
(See Section 7)

S.No. Description of the fee and the relevant rules of  
the West Pakistan Motor Vehicles Rules, 1969

9. Registration fee under rule 42—

(a) in respect of a motor-cycle and an invalid  
carriage or a trailer not having more than

two wheels and not weighing more than  
one ton unladen.

(b) in respect of a heavy transport vehicle.

(c) in respect of any other vehicle, and,

(d) in respect of temporary registration of any  
vehicle.

10. Fee for transfer of ownership of motor vehicle  
under rule 47.

Rate of fee

Rs. 5

Rs. 60

Rs. 30

Rs. 10

Same as in Serial

No.9 for  
Registration



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