

SIND ACT NO. XV OF 1975
THE SIND FINANCE ACT, 1975.

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THE SIND FINANCE ACT, 1975.

[28th June, 1974]

An Act to rationalize, enhance and levy certain taxes, duties and fees in
the Province of Sindh.

WHEREAS it is expedient to rationalize, enhance and levy certain taxes, Preamble.
duties and fees in the Province of Sind;

It is hereby enacted as follows: —

1. This Act may be called the Sind Finance Act, 1975. Short title and

Commencement.

(1) It shall come into force on and from the 1st day of July, 1975.

2. In the Court Fees Act, 1870, in its application to the Province of Sind— Amendment of Act
VII of 1870.

(1) in section 7. in clause iv*a, the words “or without” shall be
omitted;

(2) in the First Schedule, in article 1, for the existing entry in column

3, the following shall be substituted :—

“When the value of the subject matter in disoute—

(i) does not exceed one thousand rupees, seven and a_half
percentum of the value;

(ii) | exceeds one thousand rupees but doesnot exceed thirty
thousand rupees seven and a half percentum of the first
thousand rupees and five percentum of the remaining
value;

(iii) exceeds thirty thousand rupees, seven and a_half
percentum of the first thousand, five percentum of the
next twenty-nine thousand rupees and two and_half
percentum of the remaining value;

(3) in the Second Schedule—

(a) in article 1 —

(i) in clause (a), against the last paragraph, in column
2,thefollowing shall be inserted in column 3: —

“(a) Ordinary 50 paisa.

(6b) Urgent one rupee.”;

(ii) in clause (b), in column 3, the words “one rupee” shall be
inserted;

(iii) in clause (c), against the first paragraph, in column 2, the
words “one rupee” shall be inserted in column 3;

(iv) in clause (d), in column 3, for the words “five rupees”, the words “one rupee” shall be substituted:

(v) in clause (e), after sub-clause (iv), the following proviso shall be added: —

“Provided that for a miscellaneous application presented in a case of original jurisdiction, the fee shall be the same as is paid on such application presented in a Civil Court.”;

(a) in article 12, in clause (lii), in column 3, for the words “Thirty rupees”, the words “Twenty-five rupees” shall be substituted:

(c) in article 18, for the words “For determination”, the words “Application or appeal for determination” shall be substituted;

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(d) after article 19, the following new article shall be added: —

“20. Complaint or a Memorandum Fifteen
of appeal for recovery of damages rupees.”
under the Fatal Accidents Act, 1858.

3. In the Stamp Act, 1899, in its application to the Province of Sind, in Amendment of Act II
Schedule I— of 1899.

(a) in article 5, in clause (d), in column 2, for the words “Four
rupees”, the words “Five rupees” shall be
substituted;

(6) in article 10—

(i) in clause (c), in column 2, for the words
“Two hundred rupees”, the words “Two hundred and fifty
rupees” shall be substituted ;

(ii) in clause (d), in column 2, for the words “Five hundred
rupees”, the words “Six hundred and twenty-five rupees”
shall be substituted;

(c) in article 13, in clause (a)—

(i) against the last but one paragraph, in column 2 for the
amounts “Rs. 30.00, Rs. 15.00, Rs. 10.00”. the amounts “Rs.
37.50, Rs. 18.75. Rs.12.50” shall be substituted:

(ii) | against the last paragraph, in column 2, for the amounts
“Rs. 10.00, Rs. 5.00, Rs. 3.50”. the amounts “Rs. 12.50, Rs.
6.25, Rs. 4.40” shall be substituted;

(d) in article 14. in column 2, for the words “One rupee”, the
words “One rupee and twenty-five paisa” shall be
substituted;

(e) in article 15—

(i) against the last but one paragraph, in column 2, for the
words “Twenty rupees”, the words “Twenty-five rupees”
shall be substituted;

(ii) against the last paragraph, in column 2, for the words
“Ten rupees”, the words “Twelve rupees and fifty paisa”
shall be substituted;

(f) in article 23. in the last paragraph, in column 2. for the words
“Twenty rupees”, the words “Twenty-five rupees” shall be
substituted;

(g) in article 26, in clause (b), in column 2, for the words “Thirty

rupees", the words "Thirty-seven rupees and fifty paisa" shall be substituted;

(h) in article 49, in clause (a) —

(i) in sub-clause (iii), in column 2. for the words "Five rupees", the words "Six rupees and twenty-five paisa" shall be substituted;

(ii) in sub-clause (iv), in column 2. for the words "Ten rupees", the words "Twelve rupees and fifty paisa" shall be substituted:

(i) in article 55, in clause (b), in column 2, for the words "Thirty rupees", the words "Thirty-seven rupees and fifty paisa" shall be

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substituted.

4. In the Sind Urban immovable Property Tax Act, 1958 — Amendment of West Pakistan Act V_ of

(1) in section 2, after clause (d), the following new clause (da) 1958.
shall be inserted:

"(da) 'land' means land appurtenant to any building, but does

not include any independent vacant plot;"

(2) in section 3—

(a) after sub-section (2), the following new sub-section shall be
inserted: -

"(2-A) Subject to the provisions of sub-sections (3) and (4) for
the period from 1st January, 1973 to 30th June, 1975, there shall be
charged, levied and collected a tax on buildings and lands in the
rating areas within the limits of cantonment boards at the following

scale: —

(a) In the rating areas within the 12% of the annual value
limits of cantonment boards exceeding rupees 251, but
of Karachi, Drigh Road and not exceeding —12,000;
Malir 13½% of the annual value

exceeding rupees 12,000
but not exceeding 20,000;
and 15% of the annual
value exceeding rupees
20,000.

(6) In the rating areas within the 10% of the annual value.";

limits of Hyderabad
cantonment board.

(6) for sub-section (3-A) and Explanation below it, the following sub-section
shall be substituted:-

"(3-A) There shall be charged, levied and collected a betterment tax
on the annual value of buildings and lands in a rating area at the
following rates: —

(i) Lands and buildings wholly 5% of the annual value,
or partly used for commercial
purposes.

(ii) Lands and buildings wholly 2.5% of the annual value,
or partly used for indus-
trial purposes.

(c) for sub-section (3-B).,the following new sub-section shall be substituted: —

“(3-B) Notwithstanding the provision of clause (c) of section 4, there shall be charged, levied and collected a tax on independent vacant plots at the following rates: —

Residential plots measuring 25
paisa per square yard. more than 599 square yards.

Commercial and Industrial Plots. 50
paisa per square yard.

EXPLANATION.—For the purposes of this sub section independent vacant plot shall not include the plot on which a construction has been raised within the period specified under and in accordance with the rules and the terms and conditions under which the plot is given.”;

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(3) in section 3-A

(i) after clause <c>. the following new clauses and proviso shall be added: —

“(d) in case of cantonment boards of Karachi, Malir, Drigh Road and Korangi. Government and the cantonment boards in the ratio of 3:2;

(e) in case of cantonment board of Hyderabad, Government and cantonment board in the ratio of 20:13;

Provided that the tax charged, levied and collected under sub-section (2-A) of section 3 shall not be shared with the cantonment boards.”;

(ii) after the proviso so added, the following Explanation shall be added: —

“EXPLANATION.—For the purposes of this section local council includes cantonment board.”;

(4) for section 17, the following section shall be substituted: —

; “17. When the tax is collected by any local authority or Remuneration of cantonment board, such authority or board shall be local authorities and . . cantonment boards. entitled to such remuneration on account of the cost of collection as may be determined by Government.”.

5. In the West Pakistan Entertainments Duty Act, 1958, in its application to the Province of Sind, in section 3—

(a) for sub-section (1), except the proviso and explanation below it the following sub-section shall be substituted: —

“(1) There shall be levied and paid to Government a duty called entertainments duty on payment for admission to any entertainment at the following rates: —

(a) On payment for admission not 75% of such payment, exceeding one rupee and fifty paise:

(6) On payment for admission 100% of such payment.”; exceeding one rupee and fifty paise.

(a) below sub-section (2), the following explanation shall be added: —

“EXPLANATION.— For the purpose of this sub-section, payment for food, snacks, hot or cold beverages, or any eatables or drinks, served in the premises of night clubs, hotels, or clubs, where cabaret, floor shows, dance or any other entertainment is provided, and payment for such eatables or drinks is a pre-condition for entry to such place of entertainment, 25% of such payment shall be deemed to be the payment for entertainment.”.

6. In the West Pakistan Finance Act, 1964, in its application to the Province of Sind—

(a) in section 11, for sub-section (1), except the explanation, the following
sub-section shall be substituted: —

“(1) There shall be levied and collected an annual tax from the

Amendment of West
Pakistan Ordinance

VII of 1969.

Amendment
West Pakistan
XXXIV of 1964.

Act

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class of persons shown in column 2 of the Seventh Schedule to this Act in respect of their professions, trades, callings and employments at the rate shown in column 3 of that Schedule, in addition to any tax, rate, duty or fee that may be payable under any other law except the trades, professions, calling and employment in rural areas (the areas other than rating areas prescribed under the Sind Urban Immovable Property Tax Act, 1958) listed at serial 5 to 44 of the Schedule; provided that the person liable to pay tax in respect of more than one profession, trade, calling or employment shall pay the tax only in respect of one such profession, trade, calling or employment for which rate of tax is higher.”;

(b) after the Sixth Schedule the Schedule to this Act shall be added as Seventh Schedule.

7. Section 8 of the West Pakistan Finance Ordinance, 1969 shall be omitted. Amendment of West Pakistan Ordinance
VII of 1969.

8. (1) There shall be levied a fee called the paddy development fee, for Paddy Development

improvement of, and research in, paddy and rice and the purposes ancillary Fee. thereto, on the paddy husked by Rice Husking Mills at the rate of twenty-five paisa per maund.

(2) The fee under sub-section (1), shall be paid by the person who brings the paddy to the Mills.

(3) The Rice Husking Mills shall for the purpose of recovery of the fee and other incidental matters be registered in the manner as may be prescribed by rules.

EXPLANATION.— The expression ‘Rice Husking Mills’ used in this Section means all kinds of Rice Husking Mills including Modern Mills. Hullers and Shellers.

9. Government may make rules for carrying into effect the purposes of Power to make rules.
this Act.

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SCHEDULE.

SEVENTH SCHEDULE.

(See Section 11)

Categories Rate

of Tax

per annum

. Persons, other than those mentioned hereinafter, assessed to

income-tax in the preceding financial year under the Income
Tax Act, 1922

Persons who in the preceding financial year paid

land revenue in excess of Rs. 250/-

Companies (as defined under the Companies Act)

Owners of Factories as defined in the Factories Act, 1934.

Medical Practitioners:

Homoeopaths, Vaidas and Hakims

Medical Practitioners other than specialists
Dentists and Pathologists

Specialists

Owners of Nursing and Maternity Homes

Legal Practitioners and Consultants:

With more than 5 years standing

With more than 10 years standing

Insurance Agents:

General Insurance Agents

Life Insurance Agents

Employer of General Insurance Agents

Insurance Surveyors:

Marine, Motor, Machinery, Fire, Aviation

Chartered Accountants

Architects, Consulting Engineers, Structural Engineers,
Interior Decorators, Designers not working on salary

Basis . . .

Estate Agents, Property Dealers, Auctioneers, Brokers

Registered Private Valuers and Real Estate Appraisers

Automobile Dealers, Distributors and Suppliers

Automobile Workshop owners, Battery Service Stations

owners. Automobile Engineers and Mechanics not working
on salary basis, owners of Welding, Painting and

Denting Works . .

Owners of Hair Dressing Saloons with two chairs or

more. Health Parlours, Sauna Centres, Gymnasiums and Beauticians,
Manicurists

Wholesellers

Grocers and owners of General Stores

Jewellers . .

Self-employed Owners of Printing Works, Block

Makers, Binders, Stationers, Artists and Painters

Building Contractors, Cement Dealers, Construction

Companies other than those covered by Companies Act

Carpet Dealers

Druggists, Chemists, dealers in Cosmetics and Dental Goods

Clearing, Forwarding. Indenting Agents and Ship- handlers

Film Distributors, Producers and owners of Studios, Cinemas and Theatres
Film Directors. Actors, Actresses, Professional Dancers and Singers

Owners of Photographic Stores, Photostat Machine Operators, Transcribing
and Duplicating Specialists..

Dealer | n Electrical Appliances, Electrical Equipment's, Electrical Wire and
Cable, Radio. Television and Tape Recorders and Electrical Contractors and
hirers

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Furnishers, Decorators, Self employed Furniture Manufacturers and Dealers
Dealers in Sanitary Fittings and Plumber goods and Services

Owners of Tailoring shops and Owners of Laundries

Hirers of Tents, Crockery and Cutlery
Owners of Pan Shops and Tobacconists

Advertising Agencies, Contractors and Neon Sign and Sign Board Agents

Travel Agents and Air Cargo Agents

Air Conditioning Engineers, Insulation Engineers not working on salary basis

Arms and Ammunition Dealers

Owners of Restaurants, Hotels, Motels, Snack Bars, Bars, Refreshment Rooms,
Night Clubs, Clubs and Gymkhanas

Transport Companies other than those covered by Companies Act and
Goods Forwarding Agencies

Owners of Cloth Shops

Owners of Shoe Shops . .

Contractors supplying goods, commodities and_ services
to the Federal or Provincial Governments or any
other local Authority

Dealers in Crockery and Cutlery

Hardware Merchants

Persons holding licence under the Import and Export
(Control) Act, 1950

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