

SINDH ACT NO. IX OF 1976
THE SIND FINANCE ACT, 1976.

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[28th June 1976]

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

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

It is hereby enacted as follows: — Short title commencement.

1. (1) This Act may be called the Sind Finance Act, 1976.

(2) It shall come into force on and from 1st day of July, 1976.

2. In the Sind Urban Immovable Property Tax Act, 1958— Amendment of West Pakistan Act V of 1958.

(i) In section 3, for the Explanation below sub-section (3-B), the following shall be substituted :—

Explanation—For the purpose of this sub-section, independent vacant plot means a plot on which no building has been raised within three years of its possession to the allottee in respect of the plot transferred by allotment, and to the person entitled to receive the possession in respect of the plot transferred otherwise.”;

(ii) In section 4—

(a) In clause (c), for the words “five hundred”, the words “seven” hundred and fifty” and for the words “four hundred”, the words “six hundred” shall be substituted;

(b) In clause (g), for the words “one Thousand and five hundred” shall be substituted :—

3. In the Sind Motor Vehicles Taxation Act, 1958, in the Amendment of

.. 7 .. West Pakistan Act Schedule, in entry 5, for item (c), the following shall be substituted : XXXII of 1958.

“(c) Seating more than 10 Horse power and of—

(i) Not more than 10 Horse Power ... Rs. 240

(ii) More than 10 Horse Power but less

than 18 Horse Power ... RS. 280

(iii) 18 Horse Power and above ... Rs. 400.”.

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4. In the Sind Tobacco Vend Act, 1958, for section 3, the following shall be substituted—

Prohibition against “3. No person shall keep for retail or sell be retail,

dealing in manufactured | mqnufactured tobacco in an urban area without tobacco without dealer's

licence a dealer's licence:

Provided that no licence shall be required by a hawker or a person who grows tobacco himself or with the aid of the members of his family or tenants or hired labour.”.

5. In the Sind Finance Act, 1964—

(i) In section 11, in sub-section (1), for the figures “44”, the figures “78” shall be substituted ;

(ii) In the Seventh Schedule—

(a)In entry 15, in column 2, for the word “two”, the word “three” shall be substituted;

(b) After entry 44, entries 45 to 78 mentioned in the Schedule shall be added.

6. In the Sind Cotton Control Ordinance, 1966, after section 30, the following new section shall be added :—

“31. Where the fee prescribed under clause (I) of sub-section (2) of section 30 is not paid within the

Penalty for prescribed period, the prescribed authority may, payment of fees in the absence of sufficient cause for non-under section payment of such fee, impose a penalty not 3002). exceeding the amount of the fee.”.

Amendment of
West Pakistan Act
XXXVIII of 1958.

Amendment of
West Pakistan Act
XXXIV of 1964.

Amendment of
West Pakistan
Ordinance XX of
1966.

Serial
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SCHEDULE

Categories.

Bicycle/Tri-cycle dealers

Owners of toys shops

Owners of Engineering Workshops

Dealers in scraps

Timber merchants

Fruit/Dry Fruit, Vegetable sellers and butchers

Sweetmeat merchant

Opium, Bhang and Wine shops

Petrol, Oil and Lubricant dealers

Authomobile service stations

Manufacturers of hosiery

Watch and Clock dealers

Dyers and Dry Cleaners

Sewing and Kniting machine dealers

Plastic sheets and bags dealers

Manufacturers and dealers of leather goods

Ready-made garments manufacturers and dealers

Dealers in second hand garments

Dealers in steel, iron and other metal goods

Owners of Flour Mills, Rice Husking Mills, Cotton Ginning Factories.

Owners of Motor Training Schools.

Owners of Motor vehicle spare parts

Curtains and Cushions makers and sellers

Owners of Optical Stores

Surgical equipment sellers

Owners of Embroidery shops

Bakers and Confectioners

Owners of Poultry Farms/Nurseries

Dealers in tiles

Owners of Dairy Farms

Owners of Commercial Institutes (Shorthand and Typewriting)

Dealers in type and Tubes

Owners of Cold drinks and/ or Ice Cream Shops

Proprietors of permanent places of entertainment to which persons are admitted on payment including any exhibition, performances, amusement, game or sports but excluding studios, cinemas and theatres.

Rate of Tax per
annum.

Rs.

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