

Preamble

Section

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SIND ACT NO. | OF 1985

THE SIND FINANCE ACT 1985

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Short title and commencement.

Amendment of section 3 of west Pakistan Act V of 1958

Amendment in west Pakistan Act XXXIV of 1964.

Amendment of Sind Act VII of 1977.

SIND ACT NO. | OF 1985  
THE SIND FINANCE ACT 1985

[234 June, 1985]

An Act to rationalize and abolish certain taxes in the province of Sind.

WHEREAS it is expedient to rationalize and abolish certain Preamble.

taxes in the Province of Sind;

It is hereby enacted as follows:-

(1) This Act, may be called the Sind Finance Act, 1985.

Short title and  
commencement

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

1985.

In the Sind Urban Immovable Property Tax Act, 1985, in Amendment of section 3, sub-section (3-B) together with the Explanation section 3 of west

thereunder shall be omitted.

In the Sind Finance Act, 1964—

(a) in section 11, in sub-section (1), for the word and

Pakistan Act V of  
1958

Amendment in  
west Pakistan Act  
XXXIV of 1964.

figure "serial 7", word and figure "serial 4" shall be

substituted;

(6) for the Seventh Schedule, the Schedule to this Act

shall be substituted.

In the Sind Finance Act, 1977 in section 8, in sub-section Amendment of Sind

(1), for the existing clauses the following shall be substituted"-

in the case of a hotel charging not less  
than seventy five rupees and not more  
than two hundred and fifty rupees per

lodging unit per day.

in the case of a hotel charging not less than two hundred and fifty one rupees and not more than four hundred rupees per lodging unit per day.

in the case of a hotel charging not less than four hundred and one rupees and not more than five hundred and fifty rupees per lodging unit per day.

in the case of a hotel charging not less than five hundred and fifty one rupees and not more than seven hundred rupees per lodging unit per day.

Act VII of 1977.

ten rupees per lodging unit per day, on sixty percent of the total number of lodging units.

fifteen rupees per lodging unit per day, on sixty percent of the total number of lodging units.

twenty rupees per lodging unit per day, on seventy percent of the total number of lodging units.

thirty rupees per lodging unit per day, on eighty five percent of the total number of lodging units.

"(e)

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in the case of a hotel charging not less than seven hundred and one rupees and not more than one thousand rupees per lodging unit per day.

in the case of hotel charging one thousand and one rupees and above per lodging unit per day.

**THE SCHEDULE  
(SEE SECTION 3)  
"SEVENTH SCHEDULE"  
(SEE SECTION 11)**

**Categories**

forty rupees per unit per day, on eighty five percent of the total number of lodging units

fifty rupees per lodging unit per day, on eighty five percent of the total number of lodging units."

Rates of tax per annum.

All persons engaged in any profession, trade, calling or 200 employment and assessed to income tax in the preceding financial year.

All public limited companies having registered offices in Sind 5,000

(a) All private limited and Foreign companies

(6) Holders of import or export licence or both.

2,500

2,000

(c) Owners of Industries and Factories and other than those at (a) 2,000 and (b) above.

(d) All contractors engaged in construction work or supplying 2,000

goods or in providing service or labour, and all agents, stockists and agency holders engaged in selling or buying goods and services for others on commission basis.

All factories, shops or establishments:-

(a) assessed to income tax in the preceding financial year. 400

(6) not assessed to income tax in the Preceding financial 200

year.