

SINDH ACT NO. XIV OF 1989

THE SINDH FINANCE ACT, 1989

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[26th August, 1989]

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 Preamble, certain taxes, duties and fees in the Province of Sindh;

It is hereby enacted as follows:—

1. (1) This Act may be called the Sindh Finance Act, 1989. Short title and commencement.

(2) It shall come into force on and from the 1st day of July, 1989.

2. In this Act, unless there is anything repugnant in the Definitions. subject or context—

(a) "Government" means the Government of Sindh;

(6) "motor vehicles dealer" means a person who arranges or negotiates any transaction of sale, exchange, transfer or pledge of a motor vehicle in consideration of some commission or other remuneration in cash or other-wise and includes a person who deals in sale or purchase of motor vehicles;

(c) "prescribed" means prescribed by rules;

(d) "rules" means rules made under this Act.

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

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(a) in article 4, in column 2, for the words "Six rupees" the

words "Ten rupees" shall be substituted;

(6) in article 13, in clause (a), for entries in columns 1 and

2, the following shall be substituted:—

If drawn singly If drawn in set of If drawn in set of three, for
two, for each part each part of the set"
of the set.

For every Rs.2.00 Re.1.00 Paisa 0.75

Rs.1,000/- or
part thereof of the
amount of the Bill.

(c) in article 48—

(i) in clause (a) in column 2, for the words "Five
rupees" the words "Twenty five rupees" shall be

substituted;

(ii) in clause (6) in column 2, for the words "Ten

rupees" the words "Fifty rupees"

substituted.

(d) in article 49, in clause (a)—

shall be

(i) in sub-clause (i), in column 2, for the words
"Fifteen rupees" the words "Thirty rupees" shall

be substituted;

(ii) in sub-clause (ii), in column 2, for the words
"Thirty rupees" the words "Sixty rupees" shall be

substituted.

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4. In the Sind Motor Vehicles Taxation Act, 1958, in the Schedule—

(i)

(ii)

in the entries at serial No.4—

(a) in clause (a), in column 2, for the figures “392”, the figures “400” shall be substituted;

(6) in clause (c), in column 2, for the figures “652”, the figures “660” shall be substituted;

(c) in clause (e), in column 2, for the figures “78”, the figures “80” shall be substituted;

(d) in clause (f), in column 2, for the figures “138”, the figures “150” shall be substituted.

for entries at serial No.5, the following shall be substituted—

(a) Motor vehicle with seating capacity of not more than four persons and—

(i) not more than 7.46 Kwt 400

(ii) more than 7.46 Kwt but less than 13.43 Kwt 480

(iii) 13.43 Kwt and above 600

(6) Motor vehicle with seating capacity of more than four persons for each additional seat—

(i) if not more than 7.46 Kwt 80 per seat

(ii) if more than 7.46 Kwt 100 per seat

(iii) After entries at serial No.5, the following new entries shall be added:—

Amendment of West
Pakistan Act XXXII of
1958.

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“6. Tractor used for Agricultural purposes—

100
200

(i) Tractors without trailer
(ii) if trailer is attached with the Tractor”.

5. In the Sindh Finance Act, 1964, the Seventh Schedule shall be substituted by the Schedule to this Act.

6. In the Sind Finance Act, 1975, in section 8, in sub-section (1), for the words “seventy five paisa” the words “one rupee” shall be substituted.

7. (1) No person shall engage in or carry on the business of a motor vehicles dealer except under a licence.

(2) A licence under sub-section (1) shall be issued by such authority in such form or renewed on such terms and conditions as may be prescribed on payment of the following fees:—

Place of Business Licence fee Renewal Fee

(i) Metropolitan Cities Rs.500.00 Rs.250.00

per annum per annum

(ii) Other Areas Rs.250.00 Rs.125.00

per annum per annum

8. If any person who contravenes the provisions of section 7 shall be liable to pay in addition to a licence fee a penalty not exceeding the amount of such fee.

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

10. Government may make rules for carrying into effect the purposes of this Act.

Amendment of West
Pakistan Act XXXIV
of 1964.

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THE SCHEDULE

(See Section 5)

"SEVENTH SCHEDULE"

(See Section 11)

Serial Number Categories Rate of Tax per annum

1. All persons engaged in any profession, trade, calling 150 or employment, other than those mentioned hereinafter assessed to income tax in the preceding financial year.

2. All public limited companies having registered 6,000 offices in Sindh.

3. (a) All private Limited and foreign companies 3,500
(b) Holders of import or export licence of both 1,000
(c) Owners of Industries, factories and Commercial 2,500

establishments employing ten or more persons other than those at (a) above

(d) All contractors engaged in construction work or supplying goods or providing services or labour:

(i) Registered with Government or Government Agencies as:
(a) 'A' Class Contractors 5,000
(b) 'B' Class Contractors 3,500
(c) 'C' Class Contractors 1,500

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(ii) All other Contractors

(e) All agents, stockists, agency holders and
wholesellers engaged in selling or buying goods
and services for others on commission basis.

(f) All Petrol Pump Stations

All factories, shops or establishments other than
those mentioned at serial No.2 and 3 above—

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

(b) not assessed to income tax in the
preceding financial year.

1,000

1,000

1,000

500

200