

SINDH ACT NO.II OF 2005
THE SINDH FINANCE ACT, 2005

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SINDH ACT NO.II OF 2005
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[6" July, 2005]

An Act to rationalize certain taxes and provide relief in certain taxes and

fee in the Province of Sindh and to amend certain laws.

WHEREAS it is expedient to rationalize certain taxes and provide relief Preamble

in certain taxes and fee in the Province of Sindh and to amend certain laws.

3.

It is hereby enacted as follows:-

()
(2)

This Act may be called the Sindh Finance Act, 2005.

It shall come into force on and from the 1" day of July, 2005.

In the Sindh Finance Act, 1964, in section 12—

(i)
(ai)
(iii)
(iv)

In sub-section (1), for the words “one rupee per maund”, the words “fifty paisas per forty kilograms” shall be substituted and shall be deemed to have been so substituted on and from 1" day of March, 1995.

for sub-section (2) and the proviso, the following shall be substituted and shall be deemed to have been so substituted on and from 1* day of March, 1995:-

“(2) the incidence of the cess shall be shared equally by the Sugar Mills and the person selling the sugarcane to the Mills.

Provided that in the case of sugarcane obtained from the Sugar Mill's own farm, the cess, at the rate of fifty paisas per forty kilograms shall be paid by the Mills.”;

sub-section (2-A), shall be omitted and shall be deemed to have been so omitted on and from the 25" February, 1991; and

in sub-section (3) the words “and the surcharge” shall be omitted and shall be deemed to have been so omitted on and from the

25" February, 1991.

In the Sindh Finance Act, 1977, in section 8, for sub-section (1), the following shall be substituted:-

Short title and commencement.

Amendment of
West Pakistan Act
XXXIV of 1964.

Amendment of
section 8 of Sind
Act VII of 1977.

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“(1) There shall be levied a tax on hotels to be called the hotel tax, on advalorem basis at the rate of seven and half percent of room rent per lodging unit per day as specified below:-

(a) in the case of hotel charging one hundred rupees or above but not exceeding one thousand rupees.

on sixty percent of the total number of lodging units.

(b) in the case of a hotel charging exceeding one thousand rupees.

On seventy percent of the total number of lodging units.

4. In the Sindh Finance Act, 1994, in section 9, in sub-section (1), in Explanation-II, after the word “owner”, the words “as assessed by the Custom Authorities” shall be added.

5. In the Sindh Finance Ordinance, 2000, in section 10, for clauses (a), (b), (c) and (d), the following shall be substituted:-

(a) Fee for Registration Rs.200,000

(b) Fee for registration of branch office Rs.50,000 other than the head office

(c) Annual renewal fee Rs.25,000

6. In the Sindh Sales Tax Ordinance, 2000, in the Schedule, in para 1, clause (b), paras 5 and 6 shall be omitted.

7. In the Sindh Finance (Second Amendment) Ordinance, 2001, in section 1, in sub-section (2), the words and figures “and shall be deemed to have taken effect on and from 24” February, 2001” shall be omitted and shall be deemed to have been so omitted.

Amendment of
section 9 of the
Sindh Act No.XIII
of 1994,

Amendment of
section 10 of
Sindh Ordinance
VII of 2000.

Amendment of
schedule to Sindh
Ordinance VIII of
2000.

Amendment of
section 1 of Sindh
Ordinance XVI of
2001.