

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

CONTENTS

Preamble.

Sections.

1. Short title and commencement.
2. Amendment of West Pakistan Act XXXIV of 1964.
3. Amendment of section 8 of Sind Act VII of 1977.
4. Amendment of section 9 of the Sindh Act No. XIII of 1994.
5. Amendment of section 10 of Sindh Ordinance VII of 2000.
6. Amendment of schedule to Sindh Ordinance VIII of 2000.
7. Amendment of section | of Sindh Ordinance XVI of 2001.

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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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THE SINDH FINANCE ACT, 2005

“(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.