

SINDH ACT NO.VI OF 2009
THE SINDH FINANCE ACT, 2009

CONTENTS

Preamble.

Sections.

1.

Short title and commencement.

Amendment of section 29 and Schedule to Act II of 1899.

Amendment of section 8 of Sind Act VIII of 1977.

Insertion of section 23-A in West Pakistan Ordinance XIX of, 1965.

Amendment of Fifth Schedule of Sind Act XXXIV of 1964.

SINDH ACT NO.VI OF 2009
THE SINDH FINANCE ACT, 2009

An Act to rationalize certain duties and taxes, in the Province of Sindh and to amend relevant laws.

WHEREAS it is expedient to rationalize duties and taxes, in the Province of Sindh and to amend relevant laws in the manner hereinafter appearing;

It is hereby enacted as follows:-

1. (1) This Act may be called the Sindh Finance Act, 2009.

(2) It shall come into force on and from 1st day of July, 2009.

2. In the stamp Act, 1899, in its application to the Province of Sindh-

(1) in section 29-

(a) for serial No. 15, the following shall be substituted:-

“No.15 (a) (contract) by the contractor;
No. 15 (b) (Purchase Order) by the purchaser;”;

(b) in serial No. 23 and 23-A, for the word “mortgagee”, the word “mortgagor” shall be substituted.

(2) in the schedule-

(a) in Article 1, for clauses (a) and (b), the following shall be substituted:-

(i) where such amount is Two rupees upto two thousand rupees

(ii) where such amount Five rupees.”;
exceeds two

thousand rupees

[8th July, 2009]

Preamble.

Short title and commencement.

Amendment of
section 29 and
Schedule to Act
II of 1899.

SINDH ACT NO.VI OF 2009
THE SINDH FINANCE ACT, 2009

(b)in Article 3-

(i) in clauses (a) and (b), in column 2, for the words "One hundred rupees", the words "Two hundred rupees" shall be substituted;

(ii) in clause (d), in column 2, for the words "Five hundred rupees". The words "One thousand rupees" shall be substituted;

(iii) in clause (e), for the words "Fifty rupees", the words "One hundred rupees" shall be substituted;

(c) in Article 8, for clauses (a) and (b), the following shall be substituted:-

"Where payable otherwise — Re.1.50.";
han on demand, for every

housand rupees or part

hereof of the amount of the

bill

(d) in Article 10, in clause (A), in column 2, for the words "One hundred rupees", the words "Two hundred rupees" shall be substituted;

(e) in Article 12, in column 2, for the figures "0.25", the figures"0.50" shall be substituted;

(f) in Article 15, for clause (a), the following shall be substituted:-

"(a) contract-

that is to say, any instrument Thirty paisa for in the nature of every memorandum or agreement hundred made or entered into by a_ rupees or part contractor with thereof the Government, a corporation, amount of the local body, local authority, contract commercial or — industrial

concern, whether _ singly

owned or run through

partnership, body registered

under the Company Law, a

cooperative society or any

other any organization to

SINDH ACT NO.VI OF 2009
THE SINDH FINANCE ACT, 2009

execute works to
provide engineering
consultancy and includes a
work order, cargo bill and a
running rate contract and
other levies and taxes
pertaining to local bodies.

any

(b) Purchase Order-

that is to say, to supply or to
undertake cartage of stores
and materials.

Twenty paisa
for every
hundred
rupees or part
thereof of the
amount of the
Purchase
Order.”;

(g)in Article 17, in column 2, for the words “One

hundred rupees”, the words “Two hundred

rupees’ shall be substituted;

substituted:-

“(i) where the lease relates
flats, shops, offices, town
houses and bungalows,
together with the right in the
divided share or otherwise of
the plot where the value

thereof determined in
accordance with the
valuation table under
section 27-A-

(a) if does not exceed ten
lac rupees

(b) if exceeds ten lac rupees

(h)in Article 21, for clause (i), the following shall be

0.50 percent
as per
valuation
table

One percent
as per
valuation
table.”

(i) in Article 28, in clause (a), sub-clauses (i) and

(ii), in Column 2, for the words :Fifty rupees”, the
words “One hundred rupees”, and for the
words “One hundred rupees”, the words “Two

SINDH ACT NO.VI OF 2009
THE SINDH FINANCE ACT, 2009

hundred rupees” shall respectively be substituted; and
(j) in Article 30, in clause (A), in sub-clause (ii), in

column 2, excluding proviso, the following shall be substituted:-

“Two percent of the value in accordance with the valuation table under sections 27-A and 27-B:”.

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

There shall be levied 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:-

(1)

On forty percent
of the total
number of
lodging units

(a) in the case of hotel,
charging room rent, one
hundred rupees or above
but not exceeding one
thousand rupees;

(6) in the case of hotel, On sixty percent
charging room rent, of the total
exceeding one thousand number of
rupees lodging units.”.

4. In the Provincial Motor Vehicles Ordinance, 1965,
after section 23, a new section 23-A, shall be inserted:-

“23-A. Penalty in default of registration:- if any owner of a motor vehicle, imported into the country or purchased from any authorized manufacturer in the country, fails to register it within sixty days of its import, or purchase, as the case may be, he shall, besides the registration fee prescribed under the rules, be liable to a penalty with effect from 1st day of August, 2009 at the following rates:-

i) Where the default does not Rs. 5,000/-
exceed six months;

ii) Where the default exceeds six Rs. 10,000/- months but does not exceed one year;

iii) Where the default exceeds one Rs. 20,000/- year but does not exceed two years;

Amendment of
section 8 _ of
Sind Act VIII of
1977.

Insertion of
section 23-A in
West Pakistan
Ordinance XIX
of, 1965.

SINDH ACT NO.VI OF 2009
THE SINDH FINANCE ACT, 2009

iv) Where the default exceeds two Rs. 30,000/-
years but does not exceed three
years;

v) Where the default exceeds three Rs. 40,000/-
years but does not exceed four
years;

vi) Where the default exceeds four Rs. 50,000/-
Years but does not exceed five
year;

vii) Where the default exceeds more Rs.100,000/-

then five years.”.

5. In the Sind Finance Act, 1964, in the Fifth Schedule, Amendment of
for Article 1, the following shall be substituted:- Fifth Schedule
of Sind Act

“1. In case of energy supplied by a licensee to the XXXIV of 1964.
consumer of the following categories:-

a) Domestic 1.5% of Electricity Duty on
the amount of the variable
charges or the supply
charges worked out
according to electricity

tariff.

b) Office or 2% Electricity Duty on the
commercial amount of the variable

charges or the supply
charges worked out
according to electricity

tariff.

c) Industrial 1.5% Electricity Duty on the
undertakings amount of the variable

charges or the supply
charges worked out
according to electricity

tariff.

d) Tubewell for 1% Electricity Duty on the
Irrigation and amount of the variable
Agriculture charges or the supply

charges worked out
according to electricity
tariff.

e) Premises where the 5% of energy charges.

supply of energy is

unmetered.

EXPLANATION-I. Electricity tariff means the schedule of tariff made under section 31(4) of the Regulation of Generation, Transmission and Distribution of Electric Power Act, 1997 and notified by the Federal Government for a licensee.

SINDH ACT NO.VI OF 2009
THE SINDH FINANCE ACT, 2009

Explanation-II. Supply charges and variable charges are sale rate per KW hour as a single rate or part of two part tariff applicable to actual unit consumed by the consumer.

Explanation-III. Premises which are used wholly or principally for carrying on manufacturing processes within the meaning of section 2 of the Factories Act, 1934 shall be deemed to be used an industrial under taking.”.