

SINDH ACT NO.III OF 2009
THE SINDH FINANCE (AMENDMENT) ACT, 2009

[234 February, 2009]

An Act to further amend the Sindh Finance (Amendment) Act, 2007.

WHEREAS it is necessary to amend the Sindh Finance Preamble (Amendment) Act, 2007 (Sindh Act No.II of 2007) so as to give it retrospective effect;

It is hereby enacted as follows:-

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

(Amendment) Act, 2009. commencement.

(2) It shall come into force at once.

2. In the Sindh Finance (Amendment) Act, 2007 (Sindh Amendment of Act No.II of 2007), hereinafter referred to as the said Act, in section 1 of the section 1, for sub-section (2), the following shall be Sindh Act No.I substituted:- of 2007.

"(2) It shall be deemed to have taken effect on and from 15 July, 1994.".

3. In the said Act, in section 2, after sub-section (1), the Amendment of following shall be added:- section 2 of the Sindh Act No.I

"(2) The proceeds of the cess shall be utilized for of 2007. maintenance and development of infrastructure and other activities ancillary thereto in such manner as may be prescribed.

(3) No refund of the cess claimed to have been paid or over-paid through inadvertence, error or misconstruction shall be allowed unless such claim is made within three months of the date of payment of such cess.".