

SIND ACT NO. XIX OF 1973

THE SIND URBAN IMMOVABLE PROPERTY TAX (AMENDMENT) ACT, 1973

An Act to further amend the Sind Urban Immovable Property Tax Act, 1958.

WHEREAS it is expedient to further amend the Sind Urban Immovable Property Tax Act, 1958, in the manner hereinafter appearing;

It is hereby enacted as follows:-

1. (1) This Act may be called the Sind Urban Immovable Property Tax (Amendment) Act, 1973

(2) Section 2 and section 3 shall be deemed to have taken effect on and from the 1st day of July, 1972.

2. In the Sind Urban Immovable Property Tax Act, 1958, hereinafter called the said Act, in section 3, for sub-section (2) except the proviso and the explanation, the following shall be substituted:--

“(2) Subject to the provisions of sub-sections (3) and (4), there shall be charged, levied and collected a tax on annual value of buildings and lands at the following scales:--

(a) In the rating areas of Karachi district:

(i) where the annual value exceeds two hundred and fifty rupees, but does not exceed twelve thousand rupees;

Twenty percent of the annual value.

(ii) where the annual value exceeds two

Twenty

twelve thousand rupees, but does not exceed twenty thousand rupees; he = annual value.

(iii) where the annual value exceeds Twenty-five twenty thousand rupees; percent fe) he = annual value.

(b) In the rating areas of Hyderabad Sixteen and and Sukkur a half percent of

the — annual
value
(c) In other rating areas Fourteen and
a half
percent of
the — annual

value.

[5"" December, 1973]

Preamble.

Short title and

commencement.

Amendment

of

section 3 of West

Pakistan Act V
1958.

of

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3. In the said Act, for section 3-A, the following shall be substituted:--

"3-A. The tax collected from a rating area shall, after deducting five percent thereof as collection charges, be shared by Government and the local council of such rating area as follows:-

(a) In case of municipal committees of Karachi, Government and municipal committees in the ratio of 3:2.

(b) In case of municipal committees of Hyderabad and Sukkur, Government and municipal committees in the ratio of 20:13.

(c) In any other case, Government and local council in the ratio of 20:9."

4. In the said Act, in section 23, the full stop appearing

at the end of sub-section (3), shall be replaced by a colon, and thereafter the following proviso shall be added, namely:--

"Provided that a penalty for filing a wrong declaration for the purpose of rebate of the tax shall be five hundred rupees or double the amount of the tax sought to be evaded whichever is greater".

Substitution of
section 3-A of
West Pakistan Act
V of 1958

Amendment of
section 23 of West
Pakistan Act, V of
1958.