

SINDH ACT NO. III OF 1975

THE SIND URBAN IMMOVABLE PROPERTY TAX (AMENDMENT) ACT, 1975.

[22°49 March, 1975]

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

WHEREAS it is expedient to further amend the Sind Urban Preamble.
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 Short title and
Property Tax (Amendment) Act, 1975. commencement.

(2) It shall come into force at once.

2. In the Sind Urban Immovable Property Tax Act, 1958, in Amendment of
section 3, for sub-section (3-A) and (3-B), the following shall be Section 27 of West

. Pakistan Act V of
substituted :— 1958.

“(3-A) There shall be levied and collected betterment tax on
buildings and lands or part thereof used exclusively for commercial
or industrial purposes at the following scales:

- (i) Commercial purpose Ten paisa per square foot of covered area.
- (ii) Industrial purpose Five paisa per square of covered area.

Provided that the buildings or lands the area of which is
upto 120 square yards in case of commercial purpose and 400
square yards in case of industrial purpose shall be exempted from
the tax.”.

3. The Sind Urban Immovable Property Tax (Second Repeal of Sind

Amendment) Ordinance, 1974, is hereby repealed. Grginance XIX of