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SINDH ACT NO. IV OF 1990

THE SINDH FINANCE ACT, 1990

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SINDH ACT NO. IV OF 1990

THE SINDH FINANCE ACT, 1990

[8th July, 1990]

An Act to rationalize, enhance and levy certain duties and fees in the Province of Sindh.

WHEREAS it is expedient to rationalize, enhance and levy certain duties and fees in the Province of Sindh; **Preamble.**

It is hereby enacted as follows:—

1. (1) This Act may be called the Sindh Finance Act, 1990. **Short title and commencement.**

(2) It shall come into force on and from the 1st day of July, 1990.

2. In this Act, unless there is anything repugnant in the subject or context— **Definitions.**

(a) "Government" means the Government of Sindh;

(b) "prescribed" means prescribed by rules;

(c) "rules" means rules made under this Act.

3. In the Societies Registration Act, 1860, in its application to the Province of Sindh— **Amendment of Act XXI of 1860.**

(i) in section 3, for the words "fifty rupee", the words "one thousand and five hundred rupees" shall be substituted;

(ii) in section 19, for the words "One rupee", the words "two hundred rupees" and for the words "two annas" the words "ten rupees" shall be substituted.

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Amendment of Act VII of 1870.

4. In the Court-Fees Act, 1870, in its application to the Province of Sindh, in the First Schedule, in Article 1—

(a) in clause (iii), in column 3, for the words "exceeds thirty thousand rupees", the words "exceed thirty thousand rupees but does not exceeds six lacs rupees" shall be substituted;

(b) after clause (iii), amended as aforesaid, the following clause shall be added:—

(iv) exceeds six lac rupees, seven and a half percentum of the first thousand, five percentum of the next twenty-nine thousand rupees, two and a half percentum of the next five lac and seventy thousand rupees and two percentum of the remaining value.

Amendment of Act II of 1899.

5. In the Stamp Act, 1899 in its application to the Province of Sindh in Schedule I:—

(1) after Article 22, the following new Article shall be inserted:—

"22-A. CONTRACT, that is to say, any instrument in the nature of memorandum or agreement made or entered into by a contractor with Government, Corporation, local body, local authority, agency or organization setup or controlled by the Federal or Provincial Government—

(a)	to execute any work—	
	(i) Where the amount of the Contract does not exceed fifty thousand rupees;	One hundred rupees.

(ii)	Where it exceeds fifty thousand rupees but does not exceed five lac rupees;	Two hundred rupees.
(iii)	Where it exceeds five lacs rupees but does not exceed fifteen lac rupees;	Five hundred rupees.
(iv)	Where it exceeds fifteen lac rupees but does not exceed twenty five lac rupees;	Seven hundred and fifty rupees.
(v)	Where it exceeds twenty five lac rupees;	One thousand rupees.
(b)	to procure stores and materials;	Twenty five paisa for every hundred rupees or part thereof of the amount of the contract."

(2) in Article 23—

(a) in clause (a), in column 2, for the words "Eight rupees", the words "Nine rupees" shall be substituted;

(b) in clause (b), in column 2, for the words "six rupees", the words "seven rupees" shall be substituted;

(3) in Article 28, in column 2, for the words "One rupee", the words "five rupees" shall be substituted;

(4) in Article 47 –

(1) in para A -

(a) in sub-para 1, in clause (i) and (ii), in column 2, for the words "Ten paisa", the words "Thirty paisa" and for the words "Five paisa" the words "Fifteen paisa" shall be substituted;

(b) in sub-para 2-

(i) in clause (i), in column 2, for the words "Thirty paisa", the words "Ninety paisa" and for the words "Fifteen paisa", the words "Forty-Five paisa" shall be substituted;

(ii) in clause (ii), in column 2, for the words "Sixty paisa" the words "One rupee and eighty paisa" and for the words "Thirty paisa", the words "Ninety paisa" shall be substituted;

(2) in para B, in sub-para (1):—

(a) in clause (i), in column 2, for the words "Fifty paisa", the words "One rupees and Fifty paisa" shall be substituted;

(b) in clause (ii), in column 2, for the words "One rupee" the words "Three rupees" shall be substituted;

(3) in para C –

(a) in clause (a), in column 2, for the words "Five paisa", the words "Fifteen paisa" shall be substituted;

(b) in clause (b), in column 2, for the words

"Twenty Five paisa", the words "Seventy Five paisa" shall be substituted;

(4) in para D, in column 2, for the words "Five paisa" the words "Fifteen paisa" shall be substituted.

(5) in para E –

(a) in clause (i), in column 2, for the words "Ten paisa", the words "Thirty paisa" and for the words "Five paisa", the words "Fifteen paisa" shall be substituted;

(b) in clause (ii), in column 2, for the words "Twenty paisa", the words "Sixty paisa" and for the words "Ten paisa", the words "Thirty paisa" shall be substituted;

(c) in clause (iii), in column 2, for the words "Forty paisa", the words "One rupee and twenty paisa" and for the words "Twenty paisa" , the words "Sixty paisa" shall be substituted.

Repeal of Sind Ordinance XVII of 1977.

6. The Court Fees (Sind Amendment) Ordinance, 1977, is hereby repealed.

Amendment of Sind Ordinance XIII of 1978.

7. In the Court Fees (Sind Amendment) Ordinance, 1978, for the words "Twenty –five thousand rupees", the words "fifty thousand rupees" shall be substituted.

Licence for Video Film Dealer.

8. (1) No person shall engage in or carry on the business of a video film dealer, who deals in purchase or sale of, or lends on hire, video films, except under a licence.

(2) The licence under sub-section (1) shall be issued by such authority in such form or renewed on such terms and conditions as may be prescribed on payment of the fees

mentioned in the Schedule.

Penalty.

9. Whoever contravenes the provisions of section 8 shall be liable to pay in addition to licence fees a penalty not exceeding the amount of such fees.

Bar of suits in Civil Court.

10. No suit shall lie in any Civil Court to set aside fee levied under this Act and the rules thereunder or any penalty imposed under section 9.

Power to make rules.

11. Government may make rules for carrying into effect the purposes of this Act.

SCHEUDLE

(See section 8)

(1) Licence fee for Video film dealers.

LICENCE FEE	RENEWAL FEE
Rs.2,000/= Per annum	Rs.500/= Per annum