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SINDH ORDINANCE NO. IV,1999.

THE SINDH URBAN IMMOVABLE PROPERTY TAX (Amendment) ORDINANCE, 1999

[27TH March,1999.]

An Ordinance to amend the Sindh Urban Immovable Property Tax Act, 1958.

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

AND WHEREAS the Provincial Assembly is not in session as the Governor of Sindh is satisfied that circumstances exist which render it necessary to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 128 of the Constitution of the Islamic Republic of Pakistan, the Governor of Sindh is pleased to make and promulgate the following Ordinance.

1. **Short title and commencement**

(1) This Ordinance may be called the Sindh Urban Immovable Property Tax Act (Amendment) Ordinance, 1999.

(2) It shall come into force at once.

2. In the Sindh urban Immovable Property Tax Act, 1958, hereinafter referred to as the said Act, in section 2, in clause (e), after the figure "1958" the words "and any person in respect of whom any proceeding under this Act has been taken for the levy and payment of tax" shall be inserted.

3. In the said Act, in section 3-

(i) After sub-section(2-A), the following new sub-section shall be inserted:-

"(2B). Notwithstanding the provisions of sub-section (2) but subject to enforcement of new valuation lists in accordance with section 7, Government may charge, levy and collect a tax at the rate not exceeding five percent of the annual value of buildings and lands as may be prescribed by Government.

(ii) Sub-section (4) shall be omitted.

4. In the said Act, in section 4, for clause (f), the following shall be substituted:-

"(f). buildings and lands or portions thereof used exclusively for mosques, churches, synagogues, temples, dharamsalas, guardawaras, drinking water fountains, public burial or burning grounds or places earmarked for the disposal of the dead."

5. In the Act, after section 5, the following new section 5-A shall be added:-

"5-A. Valuation Tables to ascertain annual value.

Notwithstanding the provisions of section 5, the annual value may be determined on the basis of such valuation tables and for such localities as may be notified by or under the authority of Government."

6. In the said Act, after section 7-C, the following new section shall be added:-

"7-CC. Where tax is levied and collected under sub-section (2-B) of section 3, no betterment tax, surcharge and additional charge shall be levied and collected."

7. In the said Act, in section 8, in sub-section (2), for the word "commissioner" the word 'Director General' shall be substituted.

8. In the said Act, in section 16 after sub-section (4), the following new sub-section shall be added:-

"(5). Not withstanding anything contained in any law, any sum on account of the tax levied or penalty imposed under this Act remaining unrecovered shall be recoverable as arrears of land revenue."

9. In the said Act in section 23, sub-section (4) shall be omitted.