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SIND ORDINANCE NO. VI of 1987.

THE SIND URBAN IMMOVABLE PROPERTY TAX (AMENDMENT) ORDINANCE, 1987.

[20th August, 1987]

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

Preamble.

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

AND WHEREAS the Provincial Assembly of Sind is not in session and the Governor of Sind 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 Sind is pleased to make and promulgate the following Ordinance:-

Short title and commencement.

1. (1) This Ordinance may be called the Sind Urban Immovable Property Tax (Amendment) Ordinance, 1987.

(2) It shall come into force at once.

Amendment of section 7-A of West Pakistan Act V of 1958.

2. In the Sind Urban Immovable Property Tax Act, 1958, hereinafter referred to as the said Act, in section 7-A---

(a) In clause (i) the word "and" at the end shall be omitted;

(b) In clause (ii), the full-stop at the end shall be replaced by a semicolon and thereafter, the following new clause shall be inserted:--

"(iii) The valuation lists made on 1st January, 1977, in respect of the properties used wholly or partly for industrial purposes shall continue to be in force from the said date and be the basis of levying the tax until the date on which the new lists are enforced in accordance with the provisions of section 7.".

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3. In the said Act, for section 8-A, the following section shall be substituted:-- **Amendment of section 8-A of West Pakistan Act V of 1958.**

8-A-Validation. Notwithstanding anything contained in this Act of judgment, order or decree of any court, the valuation lists which have been prepared in respect of the properties used wholly or partly for industrial purposes and situated within the limits of the Rating Areas of the Karachi Division and have been enforced from the 1st day of January, 1977, shall always be deemed to have been validly prepared and enforced and the tax levied, charged, collected or realized in pursuance of such lists shall always be deemed to have been validly levied, charged, collected or realized.