

SINDH ORDINANCE NO. XII OF 2001

THE SINDH FINANCE (AMENDMENT) ORDINANCE. 2001.

[24TH February 2001]

An Ordinance to amend the Sindh Finance Act, 1994 to levy cess for special maintenance and development of infrastructure for smooth and safer movement of goods entering or leaving the Province from or out side the country through air or sea;

WHEREAS it is expedient to amend the Sindh Finance Act, 1994 to levy cess for special maintenance and development of infrastructure for smooth and safer movement of goods entering or leaving the Province from or out side the country through air or sea; **Preamble.**

AND WHEREAS the Provincial Assembly stands suspended in pursuance of the Proclamation of the fourteenth day of October, 1999, and the Provincial Constitution Order No. 1 of 1999.

AND WHEREAS the Governor of Sindh is satisfied that circumstances exist which render it necessary to take immediate action.

NOW, THEREFORE, in pursuance of the aforesaid Proclamation and the Provisional Constitution Order read with Provisional Constitution (Amendment) Order No. 9 of 1999, and in exercise of all powers enabling him in that behalf, the Governor of Sindh is pleased to make and promulgate the following Ordinance:-

1. (1) This Ordinance may be called the Sindh Finance (Amendment) Ordinance. 2001. **Short title, and commencement.**

(2) It shall come into force at once.

2. In the Sindh Finance Act, 1994, for section 9 including the Explanation and section 9-A, the following shall be substituted:- **Amendment of the Sindh Finance Act, No. XIII of 1994.**

“9. Levy of cess for special maintenance and development of infrastructure outside the country, through air prescribed.

(1) There shall be levied and collected a cess for special maintenance and development of infrastructure for smooth and safer movement of goods entering or leaving the Province from for outside the country, through air or sea at the rates and in the manner as may be prescribed. **Substitution of section 9 and 9-A of Sindh Act, XIII of 1994.**

“Explanation. For the purpose of this section, the word “infrastructure” includes, roads, streets, bridges, culverts, lights on passages, plantation on passages, beaches, public parks, place of public recreation and convenience, eating places, landscape, forests, fisheries, delta conservation, schools, vocational and technical training centres and projects, libraries, museums and similar institutions controlled and financed by the Province, control of traffic for smooth flow and safer movement of goods, public order, police force, patrol for safety of goods, stands for loading and unloading of goods, parking places, markets, water supply, hospitals and dispensaries and development, improvement, maintenance and protection of such matters.

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(2) The proceeds of the cess shall be utilized for special maintenance and development of infrastructure and other activities ancillary thereto in such manner as may be prescribed.

3. Notwithstanding anything contained in any law, rules or judgment, order or decree of any Court- **Validation**

- (i) the infrastructure fee levied, assessed, charges and collected in pursuance of the Sindh Finance Act, 1994 before the coming into force of this Ordinance shall be deemed to have been validly levied, assessed charged or collected as cess; and
- (ii) anything done, action taken, assessment and collection made, order passed or purported to have been done, taken under section 9 of the Sindh Finance Act, 1994 and the Sindh Development and Maintenance of Infrastructure Fee Rules, 1994 and the Sindh Development and Maintenance of Infrastructure Fee Rules, 1994 in relation to infrastructure fees before the coming into force of this Ordinance shall be deemed to have been validly done, taken, made, or passed in relation to cess and shall have and shall be deemed always to have effect accordingly.

4. No provision of this Ordinance or any order made thereunder shall be called in question by before any Court. **Jurisdiction barred.**