

GOVERNMENT OF SINDH
EXCISE AND TAXATION DEPARTMENT

Karachi, dated 22nd August, 1994.

NOTIFICATION

NO:SO(TAXES) E&T/2(41)94. In exercise of the powers conferred by section 10 read with section 9 of the Sindh Finance Act, 1994, the Government of Sindh are pleased to make the following rules:-

1. Short title and commencement:- (1) These rules may be called The Sindh Development and Maintenance of Infrastructure [Cess] Rules, 1994.
 - (2) They shall come into force atonce.
 2. Definitions:- In these rules unless the context otherwise requires.
 - (a) "Act" means the Sindh Finance Act, 1994;
 - (b) "Director" means the Director Excise & Taxation;
 - (c) "Director General" means the Director General, Excise and Taxation Sindh;
 - (d) "District Excise & Taxation Officer" means the Excise and Taxation Officer of the District having jurisdiction;
 - (e) [Cess] means the [Cess] payable under section 9 of the Act;
 - (f) "form" means the form appended to these rules;
 - (g) "goods" means all kinds of moveable goods other than actionable claim, money, stocks, shares and securities;
 - (h) "owner" means the person in whose name the goods enter into from or leave the province for out-side the country by air, land or sea and includes the Customs clearing agent;
 - ¹[(i) "port" means and included air-port, sea-port and] dry port; ¹[omitted.]
 - (j) "Treasury" means a Treasury or Sub-Treasury or the State Bank of Pakistan or any other bank authorised to receive payment on behalf of Government; omitted.
 - ²(k) "Value" ²[omitted.]
- ³[3. The cess shall be assessed and collected by the District Excise and Taxation Officer, in accordance with the provisions of the Act'].

1. Subs. By Notification No.SO(Taxes)E&T/2(41)/94 Dated 26-2-2001
2. The clauses (i) and (k)omitted by SO(Taxes)/E&T/2(41)/94-NC Dated 3.7.2001.
3. Rule-3 subs. Ibid.

....2....

(a) on goods entering the Province from out-side the country -

(i) where the custom duty is paid in the Province; ³[0-3%] on duty paid value.

(ii) where the custom duty is paid in the Province; ²[0-5%]³ on C&F value.

(b) on goods leaving the Province for outside the country. 0.05% on shipping bill value.

(2) The ⁴[Cess] on the goods mentioned in clause (b) shall not be charged during the year 1994-95. [1995-96].

4. ⁵[(1) Every owner shall furnish a declaration in respect of the goods entering the Province for carriage and movement or for leaving it for outside the country, as the case may be, and before the goods are removed from the check post.

(²-a) The declaration in respect of the goods entering or leaving the Province shall be in form "A" and "B" respectively.

(²-b) The declaration shall be supported by the authenticated photo copies of the bill of entry, invoice and letter of credit in the case of entry of goods, and shipping documents in the case of goods leaving the Province.]

(3) The District Excise and Taxation officer may require any person including the owner government agency or public authority to furnish such information as he may require in respect of the goods entering into and leaving the ⁵[Province] in the name of a owner and such person, owner, government agency or public authority as the case may be shall comply with the requisition.

5. Payment of [cess]⁴:- As soon as may be after the assessment of the ⁴[cess], the Excise and Taxation Officer shall issue to the owner a challan for payment of the amount mentioned therein into a Treasury within the specified period.

6. Penalty:- Where the ⁴[cess] is not paid within the specified period or the ⁵[goods] are removed, transported or shipped without payment of [cess], the owner shall, without prejudice to any other action that may be taken against him, be liable to a penalty equal to the amount of fee evaded.

7. Release of goods:- The District Excise and Taxation Officer shall on receipt of paid copy of challan issue a certificate in form 'C' for removal, or, as the case may be ⁶[omitted] shipment of goods.

1. Two words and figures added by Notification No.SO(Taxes) E&T/2(41)/94 Dt. 29.8.1995.

2. Subs. by Notification No.SO(Taxes)E&T/2 (4)94 Dt. 30-6-1996

3. Subs. by Notification No.SO(Taxes)E&T/2 (41)94 N.C. Dt. 30-6-2000

4. Subs. for "Fee" by Notification No.SO(Taxes)E&T/2 (41)94 Dt. 26-2-2001

5. Subs. by Notification No.SO(Taxes)E&T-2(41)94 N.C. Dt. 3-7-2001

6. The words omitted, ibid.

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8. Registers:- The District Excise and Taxation Officer shall maintain separate registers for the goods entering into or leaving the Province in form 'D' and form 'E' respectively.

9. Appeal:- Any person aggrieved by an order of the District Excise and Taxation Officer made under these rules may prefer an appeal against such order to the Director, Excise & Taxation having jurisdiction within thirty days of such orders.

10. Revision:- The Director General, Excise & Taxation Sindh may on his own motion at any time, or on an application made to him within sixty days of an order made by the Director call for the record of proceedings held or any order made under these rules for the purpose of satisfying himself as to the legality or propriety of such proceedings or order and may make such order under rule 10 as he may deem fit.

11. Filing of appeal, revision:- An appeal or revision under the foregoing shall be preferred by means of a memorandum which shall be stamped as laid down in the Court Fee Act, 1870 and shall be accompanied by a certified copy of the order against which appeal is preferred or revision is made.

12.

¹[12 (A) Refund of Excess Assessment.

If on an application made in this behalf, the Excise and Taxation Officer concerned, after such enquiry as deemed fit, is satisfied that the cess has been paid or over paid through in-advertence, error or mis-construction, he may, with the approval of the Director Excise and Taxation concerned, order for the refund of such payment or over-payment.]

13. Recovery of dues:- Any amount payable under the Act may be recovered as Government dues recoverable as arrears of land revenue under the relevant law.

⁴[14(1) Any goods belonging to the Federal Government or Provincial Government or a Foreign Mission or any goods which are part of the personal baggage of a passenger for which import licence or permit is necessary shall be exempted from the payment of cess.

(2) Government may, by notification, for reasons to be recorded, exempt from payments of cess all or any goods, belonging to any person, authority or institution, while entering the Province for carriage and movement or for leaving the Province for outside the country as the case may be.]

SYED MASOOD ALAM RIZVI
SECRETARY TO GOVERNMENT OF SINDH

1. Rule 12 (a) added by Notification No.SO(Taxes) E&T/2(41)/94 Dt. 3.7.2001.

2.Two words deleted, ibid

3.Subs. ibid.

4.Rule-14 subs. by Notification No. SO(Taxes) E&T/2(41)/94 Dt. 8.9.2001.

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No. SO(TAXES)E&T/2(41)94.

Karachi, dated 22nd August, 1994.

A copy is forwarded for information and further necessary action to:-

1. All the Administrative Secretaries to Government of Sindh.
2. The Director General, Excise & Taxation Sindh, Karachi.
3. All the Directors, Excise & Taxation in Sindh.
4. All the Commissioners in Sindh.
5. All the District Magistrates in Sindh.
6. All the Excise & Taxation Officers in Sindh.
7. The Inspector General of Police Sind, Karachi.
8. P.S to Minister, Excise & Taxation, Sindh, Karachi.
9. The Superintendent, Sindh Government Printing Press, for publication in the extra ordinary Government Gazette and also furnish 100 copies to this Department.

(ASADULLAH MEMON)
SECTION OFFICER (TAXES)

**GOVERNMENT OF SINDH
EXCISE & TAXATION DEPARTMENT**

Karachi, dated 28th June, 2010

NOTIFICATION

NO.SO(TAXES)E&T/2(83)03. In exercise of the powers conferred by section 10 of the Sindh Finance Act, 1994, the Government of Sindh is pleased to make the following amendment in the Sindh Development and Maintenance of Infrastructure Cess Rules, 1994:-

AMENDMENT

In rule 14:-

For sub-rule (2), the following shall be substituted:-

2. Government may by Notification, for the reasons to be recorded exempt from payment of Cess to:-
 - a. "registered association" to which licence is granted under section 42 of the Companies Ordinance, 1984.
 - b. "non profitable organization" which is approved by the competent authority for the purpose of section 2(36)(a) of the Income Tax Ordinance, 2001.
 - c. foreign aid for the benefit of general public duly approved by the competent authority under the provisions of the Income Tax Ordinance, 2001.
 - d. imports, for carriage whereby infrastructure of Sindh Province is not used.
 - e. temporary import for exhibition etc which is expressly brought in Province for a period not exceeding three months.

SECRETARY TO GOVERNMENT OF SINDH

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NO. SO(TAXES)E&T/2(83)/1659,

Karachi, dated 28th June, 2010

A copy is forwarded for information and further necessary action to:-

1. The All Administrative Secretaries to Government of Sindh.
2. The Director General, Excise and Taxation Sindh Karachi.
3. The Directors, Excise and Taxation Sindh Karachi.
4. The Deputy Director/Senior Excise and Taxation Officers, SDMIC
KPT/Airport/Port Qasim.
5. P.S to Minister, Excise and Taxation Sindh Karachi.
6. The Superintendent, Sindh Government Printing Press for publication in
the extra ordinary Government Gazette and also furnish 50 copies to this
department.

**SECTION OFFICER (TAXES)
FOR SECRETARY TO GOVERNMENT OF SINDH**