

PROVINCIAL ASSEMBLY OF SINDH  
NOTIFICATION  
KARACHI, THE 28<sup>TH</sup> JULY, 2008

NO.PAS/Legis-B-02/2008- The Sindh Finance Bill, 2008 having been passed by the Provincial Assembly of Sindh on 28<sup>th</sup> June, 2008 and assented to by the Governor of Sindh on 18<sup>th</sup> July, 2008 is hereby published as an Act of the Legislature of Sindh.

THE SINDH FINANCE ACT, 2008

SINDH ACT NO: II OF 2008

(First published after having received the assent of the Governor of Sindh in the Gazette of Sindh (Extra-Ordinary) dated 28<sup>th</sup> July, 2008.)

AN  
ACT

to rationalize certain duties and cess in the Province of Sindh and to amend relevant laws. Preamble

WHEREAS it is expedient to rationalize certain duties and cess in the Province of Sindh and to amend relevant laws, in the manner hereinafter appearing;

It is hereby enacted as follows:-

1. (1) This Act may be called the Sindh Finance Act, 2008. Short title and commencement.  
(2) It shall come into force on and from 1<sup>st</sup> day of July, 2008.
2. In the Stamp Act, 1899, in its application to the Province of Sindh, in SCHEDULE, in Article 31, in clause (a), for the entries in column 2, the following entries shall be substituted:-  
Amendment of Act II of 1899.  
"i. 1.5 percent of the face value of shares subject to a minimum of one rupee on physical and on withdrawal from the Central Depository Company.  
ii. 0.10% of the face value of shares deposited to the Central Depository Company."
3. In the Sindh Finance Act, 1994-  
Amendment of Sindh Act XIII of 1994.  
i. in section 9, in sub-section (1), for the proviso, the following shall be substituted:-  
"Provided that cess on gold shall be charged at the rate of 0.125% of the total value assessed by the Custom Authorities."; and

ii. after section 10, for the existing Schedule, the following shall be substituted:-

SCHEDULE  
(See section 9)

| Net weight of goods  | Rate of cess alongwith distance   |
|--|---|
| Upto 1250 kilograms.                                       | 0.80% of total value of goods as assessed by the Custom Authorities plus one paisa per kilometer. |
| Exceeding 1250 kilograms but not exceeding 2030 kilograms. | 0.81% of total value of goods as assessed by the Custom Authorities plus one paisa per kilometer. |
| Exceeding 2030 kilograms but not exceeding 4060 kilograms. | 0.82% of total value of goods as assessed by the Custom Authorities plus one paisa per kilometer. |
| Exceeding 4060 kilograms but not exceeding 8120 kilograms. | 0.83% of total value of goods as assessed by the Custom Authorities plus one paisa per kilometer. |
| Exceeding 8120 kilograms but not exceeding 16000kilograms  | 0.84% of total value of goods as assessed by the Custom Authorities plus one paisa per kilometer. |
| Exceeding 16000 kilograms.                                 | 0.85% of total value of goods as assessed by the Custom Authorities plus one paisa per kilometer. |

Explanation: For the purpose of the schedule, the "value" means the total value of goods to the owner as assessed by the Custom Authorities upon their entering in and using the infrastructure of the Province and the "distance" means the distance covered within the Province.

4. In the Sindh Sales Tax Ordinance, 2000 in section 3, in sub-section (1), for the words "fifteen percent", the words "sixteen percent" shall be substituted. Amendment of Sindh Ordinance No.VIII of 2000.
5. In the Sind Motor Vehicles Taxation Act, 1958, in section 3, in sub-section (1), after second proviso, the following new proviso shall be added:- Amendment of West Pakistan Act No. XXXII of 1958.

"Provided also that-

- (i) Government shall levy a one time luxury tax on an imported and locally manufactured or assembled motor cars of a specified category, registered in Sindh with effect from 1<sup>st</sup> July, 2008 and onwards;
- (ii) the categories of the imported and locally manufactured or assembled motor cars and rates of the tax shall be such as provided hereunder:-

| S.NO | Category of Motor Car  | Rate of Tax   |
|------|--|---------------|
| 01   | Imported motor cars with engine capacity from 3000 cc and above                          | Rs.1,00,000/- |
| 02   | Imported motor cars with engine capacity from 2000 cc to 2999 cc                         | Rs. 50,000/-  |
| 03   | Imported motor cars with engine capacity from 1500 cc to 1999 cc                         | Rs. 5,000/-   |
| 04   | Locally manufactured or assembled motor cars with engine capacity from 1500cc and above. | Rs. 5,000/-   |

- (iii) Government shall not levy tax, if the motor car is-
- (a) purchased by the Federal Government or the Provincial Government;
- (b) a transport or a commercial vehicle;
- (c) exempt from taxation under the Sind Motor Vehicles Taxation Rules, 1959; and
- (d) a motor vehicle or class of motor vehicles notified by Government.

Explanation: - For the purpose of this section "motor car" means a motor car as defined in the Provincial Motor Vehicles Ordinance, 1965 and includes a station wagon and a jeep.

**BY ORDER OF THE SPEAKER  
PROVINCIAL ASSEMBLY OF SINDH**

**HADI BUX BURIRO  
SECRETARY  
PROVINCIAL ASSEMBLY OF SINDH**