EXTRAORDINARY Registered No. M 324

The Sindh Government Gazette

Published by Authority

KARACHI WEDNESDAY JULY 6th, 2005

PART-I

PROVINCIAL ASSEMBLY OF SINDH

NOTIFICATION

Karachi, the 6th July, 2005

NO.PAS/LEGIS-B-5/2005-. The Sindh Finance Bill, 2005 have been passed by the Provincial Assembly of Sindh on 22nd June, 2005 and assented to by the Governor of Sindh on 28th June, 2005, is hereby published as an Act of the Legislature of Sindh.

THE SINDH FINANCE ACT, 2005.

SINDH ACT NO.III OF 2005

(First published after having received the assent of the Governor of Sindh in the Gazette of Sindh (Extra-Ordinary) dated 6th July, 2005).

AN
ACT

to rationalize certain taxes and provide relief in certain taxes and fee in the Province of Sindh and to amend certain laws.

WHEREAS it is expedient to rationalize certain taxes and provide relief in certain taxes and fee in the Province of Sindh and to amend certain laws. Preamble

It is hereby enacted as follows:-

Short title and commencement

1.(1) This Act may be called the Sindh Finance Act, 2005.

(2) It shall come into force on and from 1st day of July, 2005.

Amendment of West Pakistan Act XXXIV of 1964.

2. In the Sindh Finance Act, 1964, in section 12-

(i) in sub-section (1), for the words "one rupee per maund", the words "fifty paisas per forty kilograms" shall be substituted and shall be deemed to have been so substituted on and from 1st day of March, 1995.

(ii) for sub-section (2) and the proviso, the following shall be substituted and shall be deemed to have been so substituted on and from 1st day of March, 1995:-

"(2) The incidence of the cess shall be shared equally by the Sugar Mills and the person selling the sugarcane to the Mills:

Provided that in the case of sugarcane obtained from the Sugar Mill's own farm, the cess, at the rate of fifty paisas per forty kilograms shall be paid by the Mills.";

(iii) sub-section (2-A), shall be omitted and shall be deemed to have been so omitted on and from the 25th February, 1991; and

(iv) in sub-section (3) the words "and the surcharge" shall be omitted and shall be deemed to have been so omitted on and from the 25th February, 1991.

Amendment of section 8 of Sind Act VII of 1977.

3. In the Sind Finance Act, 1977, in section 8, for sub-section (1), the following shall be substituted:-

"(1) There shall be levied a tax on hotels to be called the hotel tax, on advalorem basis at the rate of seven and half percent of room rent per lodging unit per day as specified below:-

(a) in the case of hotel charging one hundred rupees or above but not exceeding one thousand rupees.	on sixty percent of the total number of lodging units.
(b) in the case of a hotel charging exceeding one thousand rupees.	on seventy percent of the total number of lodging units.".

4. In the Sindh Finance Act, 1994, in section 9, in sub-section (1), in Explanation-II, after the word "owner", the words "as assessed by the Custom Authorities" shall be added. **Amendment of section 9 of Sindh Act XIII of 1994.**

5. In the Sindh Finance Ordinance, 2000, in section 10, for clauses (a), (b), (c) and (d), the following shall be substituted:- **Amendment of section10 of Sindh Ordinance VII of 2000.**

"(a) Fee for Registration	Rs.200,000
(b) Fee for registration of branch office other than the head office	Rs. 50,000
(c) Annual renewal fee	Rs. 25,000

6. In the Sindh Sales Tax Ordinance, 2000, in the Schedule, in para 1, clause (b), paras 5 and 6 shall be omitted. **Amendment of schedule to Sindh Ordinance VIII of 2000.**

7. In the Sindh Finance (Second Amendment) Ordinance, 2001, in section 1, in sub-section (2), the words and figures "and shall be deemed to have taken effect on and from 24th February, 2001" shall be omitted and shall be deemed to have been so omitted. **Amendment of section 1 of Sindh Ordinance XVI of 2001.**

BY ORDER OF THE SPEAKER
PROVINCIAL ASSEMBLY OF SINDH

HADI BUX BURIRO
SECRETARY
PROVINCIAL ASSEMBLY OF SINDH

Karachi: Printed at the Sindh Government Press
(1250) 6-7-2005-OFFSET.