



# The Sindh Government Gazette

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## PART-IV

### PROVINCIAL ASSEMBLY OF SINDH

#### NOTIFICATION

Karachi, the 16th August, 1995

No. PAS/Legis-B-10/95.—The Sindh Finance Bill, 1995 having been passed by the provincial Assembly of Sindh on 27th June, 1995 and assented to by the Governor of Sindh on 3rd August, 1995 is hereby published as an Act of the Legislature of Sindh.

#### THE SINDH FINANCE ACT, 1995

#### SINDH ACT NO. III OF 1995

(First published after having received the assent of the Governor of Sindh in the Gazette of Sindh Extra Ordinary) dated 16th August, 1995.)

AN

ACT

*to rationalize, levy and enhance certain taxes and duties in the Province of Sindh.*

WHEREAS it is expedient to rationalize, levy and enhance certain taxes and duties in the Province of Sindh;



It is hereby enacted as follows:—

Short title  
and commence-  
ment.

1. (1) This Act may be called the Sindh Finance Act, 1995.

(2) It shall come into force on and from 1st day of July, 1995.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context—

(a) "Government" means the Government of Sindh;

(b) "prescribed" means prescribed by rules;

(c) "rules" means rules made under this Act.

Amendment  
of Act II of  
1899.

3. In the Stamp Act, 1899, in its application to the Province of Sindh, in Schedule-I—

(a) after Article 6, the following new Article shall be inserted—

"6-A.—ALLOTMENT ORDER in respect of plots and flats issued by a developer or builder—

- |  |                                      |
|--|--------------------------------------|
| (i) in the case of plots of 400 sq. yds. and above.                  | Two percent of the cost of the plot. |
| (ii) in the case of flats having covered area exceeding 1500 sq. ft. | One percent of the cost of the flat. |

*Explanation:*—The expressions "developer" and "builder" shall have the same meanings as are assigned to them in the Sindh Buildings Control Ordinance, 1979."

(b) in Article 14, in column 2, for the words "One hundred rupees" the words "Ten rupees for every one lac rupees or part thereof of the value of the Bill subject to a minimum of one hundred rupees" shall be substituted;

(c) in Article 20, in column 2, for the words "Ten rupees", the words "One hundred rupees for every one lac rupees or part thereof of the value of the charter party" shall be substituted;

(d) after Article 20, the following new Article shall be inserted:—  
"21.—Cheque, Pay Order or Bank Draft—Fifty pasia".

(e) in Article 37, against entry in clause (c), in column 2, for the words "Fifty rupees", the words "One hundred rupees" shall be substituted;

(f) for Article 63-A, the following shall be substituted:—



“63—A.—Transfer of an allotment order of plot before lease—

(a) in the case of residential plots—

(i) exceeding 200 sq. yds. but not exceeding 240 sq. yds. Four rupees per sq. yd.

(ii) exceeding 240 sq. yds. but not exceeding 400 sq. yds. Five rupees per sq. yd.

(iii) exceeding 400 sq. yds. Ten rupees per sq. yd.

(b) in the case of commercial plots. Twenty five rupees per sq. yd.

4. In the Sindh Urban Immovable Property Tax Act, 1958, after section 7-B, the following new section shall be inserted:—

Amendment of West Pakistan Act V of 1958.

“7-C—There shall be levied and collected an additional surcharge on the tax at the rate of twenty five percent of such tax:

Additional Surcharge

Provided that the additional surcharge shall not be levied on a building on a plot of less than six hundred square yards and a flat having covered area below the two thousand square feet used exclusively for residential purposes.”

5. In the Sindh Motor Vehicles Taxation Act, 1958, in the Schedule, in entries at serial No. 6(i) and (ii), for the figures “100” and “200”, the figure “200” and “300” shall be substituted respectively.

Amendment of West Pakistan Act XXXII of 1958.

6. In the Sindh Finance Act, 1964.

Amendment of West Pakistan Act XXXIV of 1964.

(i) in the Fifth Schedule, for serial No. 2 and entries thereunder, the following shall be substituted:—

“2. Domestic one paisa per unit of energy  
Office or commercial one paisa per unit of energy  
industrial undertakings one and a half paisa per unit of energy

Tube wells and Irrigation and Agricultural machinery. one paisa per unit of energy.”

(ii) in the Seventh Schedule, in serial No. 2, after its entries, the following Explanation shall be added:—

“Explanation:—The paid up share capital, in the case of Foreign Banks, shall be the minimum paid up capital as determined by the State Bank of Pakistan.”



Amendment  
of Sindh  
Act VII of  
1977.

7. In the Sindh Finance Act, 1977, in section 8—

(i) 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 a hotel charging one hundred rupees or above but not exceeding four hundred rupees. | on sixty percent of the total number of lodging units.       |
| (b) in the case of a hotel charging above four hundred rupees but not exceeding seven hundred rupees;  | on seventy percent of the total number of lodging units.     |
| (c) in the case of a hotel charging above seven hundred rupees but not exceeding one thousand rupees.  | on eighty percent of the total number of lodging units.      |
| (d) in the case of a hotel charging exceeding one thousand rupees.                                     | on eighty five percent of the total number of lodging units. |

(ii) in sub-section (4), in the Explanation, after clause (b), the following new clause shall be inserted:—

“(c) “room rent” includes the charges for air-condition, eatables including complimentary breakfast, services or other facilities normally provided to a customer occupying the lodging unit.”.

Amendment  
of Sindh  
Act No. XIII  
of 1994.

Tax on  
ceremonial  
parties,  
functions,  
etc.

8. In the Sindh Finance Act, 1994, in section 8, for the words “eight percent”, the words “seventy-five percent” shall be substituted.

9. There shall be levied and collected in such manner as may be prescribed a tax on all ceremonial parties or gatherings including marriage parties, birthday celebrations, annual and periodical meetings, get-together and receptions arranged in a marriage hall, lawn, community centre or hall, club, gymkhana or hotel at the rate of two hundred and fifty rupees per party or function from the person referred to in section 7 of the Sindh Finance Act 1994.



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10. Government may make rules for carrying into effect the purpose of this Act and such rules may among other matters, prescribe the procedure for the assessment collection and payment of and exemption from the taxes and cesses levied under this Act. Rules.

BY ORDER OF THE SPEAKER  
PROVINCIAL ASSEMBLY OF SINDH

KADIR BAKHSH UMRANI  
Secretary,  
Provincial Assembly of Sindh.

Ext. IV—9

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