

The Sind Government Gazette

PUBLISHED BY AUTHORITY

KARACHI, MONDAY, JUNE 30, 1980

PART I

GOVERNMENT OF SIND

LAW DEPARTMENT

NOTIFICATION

Karachi, the 30th June, 1980

No. S.Legis.1(10)/80.—The following Ordinance by the Governor of Sind is hereby published for general information:—

THE SIND FINANCE ORDINANCE, 1980.

SIND ORDINANCE NO. X OF 1980

AN

ORDINANCE

to rationalize and enhance certain taxes and duties in the Province of Sind and to amend certain laws.

WHEREAS it is expedient to rationalize and enhance certain taxes and duties in the Province of Sind and to amend certain laws, in the manner hereinafter appearing;

Preamble.

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977 and the Laws (Continuance in Force) Order, 1977, the Governor of Sind is pleased to make and promulgate the following Ordinance:—

1. (1) This Ordinance may be called the Sind Finance Ordinance, 1980.

Short title tnd Commencement (2) It shall come into force on and from the first day of July, 1980.

Amendment of Act II of 1899.

2. In the Stamp Act, 1899 in its application to the Province of Sind, of Act II of 1899.

- (i) after article 1, the following shall be inserted as article 1-A:-
 - "1-A. Airway Bill in respect of goods coming from outside the country;
- (ii) in article 5, against clause (d), in column 2, for the existing entry, the words "Ten-rupees" shall be substituted;
- (iii) in article 10-
 - (a) in entry (b), in column 2, for the existing entry, the words "One hundred and twenty five rupees" shall be substituted;
 - (b) in entry (c), in column 2, for the existing entry, the words "Five hundred rupees" shall be substituted; and
 - (c) in entry (d), in column 2, for the existing entry, the words "Seven hundred and fifty rupees" shall be substituted;
- (iv) in article 14, in column 2, for the existing entry, the words "Ten rupees" shall be substituted;
- (v) after article 26, the following shall be inserted as article 26-A:

Ten rupees.".

"26-A. Customs
declaration
accompanying
the goods sent
by post from
outside the country.

3. In the Sind Entertainments Duty Act, 1958-

(a) in section 3, in sub-section (1), in the existing proviso the fullstop appearing at the end shall be replaced by a colon and thereafter the following proviso shall be added:

"Provided further that Government may, by notification, fix the rate not lower than five percent of the rate chargeable under this sub-section, in case of entertainment other than exhibition of cinematograph film, on such conditions as deemed fit and after taking into consideration the cost incurred on operation of such entertainment.";

- (b) for sections 8 and 9, the following shall be substituted:-
 - "8. Government may by general or special order exempt

 Exemption by any entertainment or class of entertainments from liability to entertainments duty.

Amendment of West Pakistan Act X of 1958

Government, when exempting any entertainment from liability to entertainments duty under sec-Security for obsertion 8, may direct that the proprietor of vance of condition the entertainment concerned shall furnish of exemption. to the Collector such security as he may require for ensuring the observance of the conditions subject to which the exemption is granted.".

4. In the Sind Motor Vehicles Taxation Act, 1958, the Schedule shall be substituted by the First Schedule to this Ordinance.

Amendment of West Pakistan Act XXXII of 1958.

Amendment

Act XXXIV of 1964.

of West Pakistan

- 5. In the Sind Finance Act, 1964_
 - (a) in section 11, in sub-section (1), for the figures and word "5 to 79", the figure "7" shall be substituted;
 - (b) for the "Seventh Schedule" the Second Schedule to this Ordinance shall be substituted
- 6. In the Sind Finance Ordinance, 1971, section 3 shall be omitted.

Amendment of Sind Ordinance VII of 1971.

7. In the Sind Finance Act, 1972, in the Fourth Schedule, entries at Amendment serial numbers 6, 7, 8, 9 and 10 shall be omitted.

of Sind Finance Act I of

8. In the Sind Finance Act, 1977-

Amendment of Sind Act VII of 1977.

- (a) in section 8, in sub-section (1), in entry (a), in column 1, for the words "twenty five" the word "fifty" shall be substituted:
- (b) for entry (d), the following entries shall be substituted:
 - "(d) in case of a hotel charging not less than three hundred and one and not more than five hundred rupees per lodging unit per day.

twenty rupees per lodging unit per day on eightyfive percent of the total number of lodging units.

(e) in case of a hotel charging more than five hundred rupees per lodging unit per day

thirty rupees per lodging unit per day on eightyfive percent of the total number of lodging units.".

FIRST SCHEDULE

(See Section 4)

"THE SCHEDULE

(See Section 3)

-		
S.		al rate
1.	CYCLES	
		Rs.
	(a) Motor Cycles, including Motor Scooters not exceeding 90 Kgs. in unladen weight.	44
	(b) Motor Cycles including Motor Scooters exceeding 90 Kgs. in unladen weight.	60
	(c) if trailer is attached with vehicles in (a) and (b), extra charge for the trailer.	15
	(d) tri-cycle propelled by mechanical power	40
2.	Motor Vehicles not exceeding 250 Kgs. in unladen weight adopted and used for invalids.	No tax
3.	MOTOR VEHICLES ORDINARY USED FOR TRANS- PORT OF GOODS AND MATERIAL.	
		Rs.
	(a) Electrically propelled vehicles not exceeding 1250 Kgs. in unladen weight.	35
	(b) Motor vehicles with laden weight not exceeding 2030 Kgs.	320
	(c) Motor vehicles with laden weight exceeding 2030 Kgs. but not exceeding 4060 Kgs.	500
	(d) Motor vehicles with laden weight exceeding 4060 Kgs. but not exceeding 6090 Kgs.	700
	(e) Motor vehicles with laden weight exceeding 6090 Kgs. but not exceeding 8120 Kgs.	1500
	(f) Motor vehicles with laden weight exceeding 8120 Kgs. but not exceeding 10400 Kgs.	2200
	(g) Motor vehicles with laden weight exceeding 10400 Kgs.	2800
	(h) if trailer is attached with vehicles in (a) to (g), extra charge for the trailer.	200

S.	No.	Description of Motor Vehicles A	nnual rate of tax.
4.	ALL	MOTOR VEHICLES ORDINARILY USED FO	R
			Rs.
	(a)	Tram Cars	15
	(b)	Tri-cycle including rickshaw cab, propelled by mech nical power with seating capacity of not more that three persons.	a- 260 in
	(c)	Motor vehicles, not being vehicles in (a) and (b), with seating capacity of not more than four persons.	340
	(d)	Motor vehicles, not being vehicles in (a) and (b), with seating capacity of more than four but not more than six persons.	500
	(e)	Motor vehicles, not being vehicles in (a) and (b), with seating capacity of more than six persons but no more than twenty-six persons plying within the limit of a corporation, municipality or cantonment.	64 ot per seat ts
	(f)	Motor vehicles, not being vehicles in (a) and (b), with seating capacity of more than twenty-six persons plyin within the limits of a corporation, municipality o cantonment.	52 g per seat. r
	(g)	Motor vehicles, not being vehicles in (a) and (b), with seating capacity of more than six persons plying outsid the limits of a corporation, municipality or canton ment.	104 e per seat.
5.	MOT	OR VEHICLES USED FOR PRIVATE PURPOSES	ini Bili
	(a)	Motor vehicles with seating capacity of not more that four persons and—	n
		(i) not more than 7.46 Kwt.	280
		(ii) more than 7.46 Kwt. but less than 13,43 Kwt.	320
		(iii) 13.43 Kwt. and above	440
	(b)	Motor vehicles with seating capacity of more than four persons, for each additional seat—	r in a
	3/2	(i) if not more than 7.46 Kwt.	50 per seat.
		(ii) if more than 7.46 Kwt.	80 per seat.

SECOND SCHEDULE

(See Section 5)

"SEVENTH SCHEDULE

(See Section 11)

S. No. Categories	Rate of Tax per annum
	Rs.
 All persons engaged in professions, trades, callings of employments, other than those mentioned here-in-after assessed to income-tax in the preceding financial year. 	or 100 r,
 All public limited companies having registered office in Sind. 	in 5,000
3. All private limited and foreign companies—	
 (a) with share capital exceeding Rs. 200,000 but not exceeding one million rupees. 	1,000
(b) with share capital exceeding Rs. one million	5,000
 Owners of factories and commercial establishments other than those referred to at serial numbers (2) and employing 10 or more persons. 	er 1,000 (3)
 Holders of import licences who during the preceding financial year have imported goods— 	ng 500
(a) not exceeding Rs. 200,000	
(b) exceeding Rs. 200,000 but not exceeding Rs. of million.	ne 1,000
(c) exceeding Rs. one million.	5,000
 Contractors who during the preceding financial ye supplied goods or services— 	ar
(a) upto Rs. one million.	
(b) exceeding Rs. one million but not exceeding Rs. 2.5 million.	ng 1,000
(c) exceeding Rs. 2.5 million.	5,000
 All factories, shops and establishments (other than the falling in above categories) employing at least one b not more than nine persons. 	se 50 ut
KARACHI: LIEUTENANT GENERAL S.	M ARRASI
	The state of the s

Dated the 29th June, 1980.

Governor of Sind,

MUNAWAR ALI KHAN

Secretary to the Government of Sind. Law Department.

KARACHI: PRINTED AT THE SIND GOVT. PRESS