

SIND ACT No. I OF 1948.¹

[THE SIND PROVISIONAL COLLECTION OF TAXES ACT, 1948.]

[7th February, 1948.]

An Act to provide for immediate effect being given for a limited period to provisions in Bills relating to the imposition or increase of taxes.

WHEREAS it is expedient to provide for immediate effect being given for a limited period to provisions in Bills relating to the imposition or increase of taxes; It is hereby enacted as follows :—

1. This Act may be called the Sind Provisional Collection of Short title.
Taxes Act, 1948.

2. In this Act unless there is anything repugnant in the sub- Definitions.
ject or context—

(1) a " declared provision " means a provision in a Bill in respect of which a declaration has been made under section 3 ;

(2) " tax " includes any rate, cess, duty, fee, toll or other impost, whether general or local or special.

3. Where a Bill to be introduced in the ~~Sind~~ ^{2[Provincial]} Legislative Assembly on behalf of the Provincial Government provides for the imposition or increase of a tax, the Provincial Government may cause to be inserted in the Bill a declaration that it is expedient in the Public interest that any provision of the Bill relating to such imposition or increase shall have immediate effect under this Act. Power to make declarations under this Act.

4. (1) A declared provision shall have the force of law immediately on the expiry of the day on which the Bill containing it is introduced. Effect of declarations under this Act, and duration thereof.

(2) A declared provision shall cease to have the force of law under the provisions of this Act—

(a) When it comes into operation as an enactment, with or without amendment, or

(b) When the Provincial Government, in pursuance of a motion passed by the ~~Sind~~ ^{2[Provincial]} Legislative Assembly, directs, by notification in the Official Gazette, that it shall cease to have the force of law, or

¹ For Statement of Objects and Reasons, see S. G. G. 1948, Pt. IV, p. 215—216 and for Proceedings in Assembly, see S. L. A. Debates, 1948, Vol. III, Book No 4, pp. 5—11.

² Sindh Act No. 9. Act 11 of 1957, Sch III, for "Sind".

(c) If it has not already ceased to have the force of law under clause (a) or clause (b), then on the expiry of the sixtieth day after the day on which the declared provision has the force of law under sub-section (1).

Certain
refunds to be
made when
declarations
cease to have
effect.

5. (1) Where a declared provision comes into operation as an enactment in an amended form before the expiry of the sixtieth day after the day on which such provision has the force of law under sub-section (1) of section 4, refunds shall be made of all taxes collected which would not have been collected if the provision adopted in the enactment had been the declared provision :

Provided that the rate at which refunds of any tax may be made under this sub-section shall not exceed the difference between the rate of such tax proposed in the declared provision and the rate in force immediately prior to the day on which the declared provision has the force of law under sub-section (1) of section 4.

(2) Where a declared provision ceases to have the force of law under clause (b) or clause (c) of sub-section (2) of section 4, refunds shall be made of all taxes collected which would not have been collected if the declaration in respect of it had not been made.