

SIND ACT No. V OF 1948¹.

[THE SIND FINANCE ACT, 1948.]

[16th March, 1948]

An Act to vary the Sales Tax, the Entertainment Duty, the Betting Tax, the Tax on the sale of Motor Spirit and to levy a cess on Land Revenue.

WHEREAS it is expedient to vary the Sales Tax, the Entertainment Duty, the Betting Tax, the Tax on the sale of Motor Spirit, and to levy a cess on Land Revenue ; It is hereby enacted as follows :—

PART I.—PRELIMINARY.

1. (1) This Act may be called the Sind Finance Act, 1948.
- (2) This Act, except Part VI thereof, shall come into force at once. Part VI shall come into force on the first day of August 1948.

Short title.
Extent and
commence-
ment.

- (3) This Act extends to the whole Province of Sind.

PART II.—SALES TAX.

2. In the Sind Sales Tax Act, 1947, in sub-section (1) of section 6—

- (a) the words " half of an " shall be omitted,
- (b) in the proviso for the word " two " the word " four " shall be substituted.

PART III.—ENTERTAINMENT DUTY.

PART IV.—BETTING.

PART V.—TAX ON MOTOR SPIRIT.

- 3 to 5. [*Rep. by the Sind Laws (Adaptation, Revision, Repeal and Declaration) Ordinance, 1955 (Sind 5 of 1955), s. 6, Sch. II.*]

PART VI.—²[EDUCATION CESS].

6. (1) A cess shall be levied upon all lands in the province. Levy of cess
- (2) Such cess shall be levied—

(a) in the case of unalienated lands at the rate of ³[one and a half anna] on every rupee of every sum (after deducting therefrom any ⁴[ordinary,] general or special remission) which becomes due to the Provincial Government as Land Revenue

¹ For Statement of Objects and Reasons, see S. G. G., 1948, Pt. IV, p. 221, and for Proceedings in Assembly see S. L. A. Debates, 1948, Vol. III, Book No. 4, pp. 56-57 and Book No. 9, pp. 14-19.

² Subs. by Sind 18 of 1950, s. 2 (w. e. f. 1st day of August 1950), for the heading "Cess on Land Revenue."

³ Subs. by Sind 5 of 1949, s. 2(i) (w. e. f. 1st August 1949), for "half an anna".

⁴ Ins. *ibid.*

c. word "Province" omitted by W.P.L. (Adap) order 1964

XVIII of
1947.

*Repealed by
the Repealing
and Amendment
Ord. 1965*

except sums payable on account of any charge mentioned in the schedule and except sums payable on account of any charge which may be notified by the Provincial Government in this behalf.

(b) in the case of alienated lands, ¹[at the rate of one and a half anna on every rupee of full assessment rates and not on "Hakabo"] which becomes due to the Provincial Government :

Provided that no cess shall be levied on sums below four annas and the amount of the cess if not a multiple of three pies be increased to the next highest multiple of three pies :

Provided further that the Provincial Government may suspend the collection of the cess or any part thereof in any local area within the Province.

Manner of
levying the
cess.

7. The cess described in section 6 shall be levied so far as may be in the same manner and under the same provisions of law as the land revenue.

8. The proceeds of the cess levied under section 6 shall form part of the revenues of the Province.

SCHEDULE.

[See sub-section (2) (a) of section 6.]

1. Penalties and fines, including any charge imposed under section 148 of the ²[Sind] Land Revenue Code, 1879, as penalty or interest in case of default, but not including any fine levied under section 65 of the same on grant of permission to use land for a purpose unconnected with agriculture.

2. Fees for grazing, when charged per head of cattle.

DECLARATION.

It is hereby declared that it is expedient in the public interest that the provisions of this Bill, except Part VI, shall have immediate effect under the Sind Provisional Collection of Taxes Act, 1948.

¹ Subs. by Sind 5 of 1949, s 2(ii) (w. e. f. 1st August 1949), for "at the rate of half an anna on every rupee of "Hakabo".

² Subs. by the Sind Laws (Adaptation, Revision, Repeal and Declaration) Ordinance, 1955 (Sind 5 of 1955), s. 3(i) (w. e. f. 30th May, 1951), for "Bombay".

³ Subs. by O.P. Laws (Adapt.) Ordinance, 1955, for "the Province"