

SINDH ORDINANCE NO. VII OF 1971
THE FINANCE ORDINANCE, 1971

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SINDH ORDINANCE NO. VII OF 1971
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[29th June 1971]

An Ordinance to continue and levy certain taxes and surcharges in the Province of Sind;

WHEREAS it is expedient to continue and levy certain taxes and surcharges in the Province of Sind; **Preamble.**

NOW, THEREFORE, in pursuance of the Martial Law Proclamation of 25th March, 1969, read with the Provisional Constitution Order, and in exercise of all powers enabling him in that behalf, the Governor of Sind is pleased to make and promulgate the following Ordinance:----

1. (1) This Ordinance may be called the Sind Finance Ordinance, 1971. **Short title, commencement and extend.**

(2) It shall come into force on and from the first day of July, 1971.

(3) It shall extend to the whole of the Province of Sind as constituted by the Province of West Pakistan (Dissolution) Order, 1970.

2. (1) With effect from the first day of July, 1971, there shall be levied and collected, every financial year, a tax on cinemas payable by the owner or management thereof at the following rates :- **Cinema tax.**

(i) In case of a cinema classed as a One thousand rupees.
first class cinema :

(ii) In case of a cinema classed as a Five hundred rupees.
second class cinema

(iii) In case of a cinema classed as a One hundred rupees.
third class cinema :

(2) If the person responsible for the payment of the tax fails to pay the tax within the period prescribed under the rules for its payment, he shall be liable to pay, in addition to the amount of such tax, a penalty not exceeding the amount of the tax payable.

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3. With effect from the first day of July, 1971, there shall be levied and collected, every financial year, in any area in which a tax is imposed on motor vehicles by or under any enactment in force, a surcharge on such tax payable by the person by whom the tax is payable at the following rates :-

Surcharge on motor vehicles tax.

- (i) Motor vehicles used for the transport or carriage of goods and materials : ... Twenty-five rupees
- (ii) Motor Vehicles plying for hire and Licensed to carry more than eight persons: ... Fifty rupees.

4. Where any tax or levy imposed by this Ordinance is by way of an addition to, or a surcharge on, the existing tax imposed by or under any enactment, the procedure provided in such enactment and the rules framed thereunder for the assessment, collection and recovery of such tax shall, so far as applicable, apply to the assessment, collection and recovery of the additional tax or surcharge.

Application of existing laws.

5. No suit shall lie in any civil court to set aside or modify any assessment, levy or collection of a tax or surcharge made under this Ordinance and the rules thereunder or any penalty imposed under sub-section (2) of section 2.

Bar of suits in civil courts.

6. (1) The Provincial Government may make rules for carrying into effect the purposes of this Ordinance and such rules may, among other matters, prescribe the procedure for the assessment, collection and payment of any tax levied or the imposition of any penalty under this Ordinance, in so far as such procedure is not provided in the Ordinance.

Power to make rules.

(2) Any rules made or deemed to have been made under the corresponding provisions of the West Pakistan (Sind) Finance Ordinance, 1970 (West Pakistan Ordinance XXII of 1970), shall so far as may be, be continued and be deemed to have been made under this Ordinance.