

**SIND ACT NO. I OF 1972**  
**THE SIND FINANCE ACT, 1972**

**C O N T E N T S**

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[30<sup>th</sup> June, 1972]

An Act to abolish, continue and levy certain taxes, duties and fees in the Province of Sind.

**WHEREAS** it is expedient to abolish, continue and levy certain taxes, duties and fees in the Province of Sind.

**Preamble.**

It is hereby enacted as follows:-

1. (1) This Act may be called the Sind Finance Act, 1972.
- (2) It extends to the whole of the Province of Sind.
- (3) It shall come into force on and from the first day of July, 1972.

**Short title, extent and commencement.**

2. Notwithstanding anything contained in the Sind People's Local Government Ordinance, 1972, no tax on any building or land situated within the limits of a People's Local Council constituted thereunder or existing Local Councils including Municipal Committees which continue to function under section 4(2) (b) thereof shall, with effect from the first day of July, 1972, be charged, levied or collected by such local Councils:

**No levying of tax on building and lands by Municipal Corporation, Municipal Committees and Town Committees.**

Provided that the tax assessed by such a local Council before the 1<sup>st</sup> day of July, 1972, under any law for the time being in force shall be paid to, received or recovered by such local council in accordance with the provisions of such law.

3. In the Sindh Abkari Act, 1878 (Sind V of 1878), in section 3, for sub-clause (a) of clause (15), the following shall be substituted:-

**Amendment of Sind Act V of 1878.**

“(a) any alcoholic liquor, or”.

4. In the Sind Urban Immovable Property Tax Act, 1958—

**Amendment of West Pakistan Act V of 1958.**

(a) In section 3, for sub-sections (2) and (3), the following sub-sections shall be substituted:-

“(2) Subject to the provisions of sub-section (3) and (4), there shall be charged, levied and paid a tax on annual value of buildings and lands in a rating area at the following scales:-

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- |       |  |   |
|-------|--|---|
| (i)   | In case the annual value exceeds two hundred and fifty rupees, but does not exceed twelve thousand rupees. | Twenty percent of the annual value.               |
| (ii)  | In case the annual value exceeds twelve thousand rupees but does not exceed twenty thousand rupees.        | Twenty-two and a half percent of the annual value |
| (iii) | In case the annual value exceeds twenty thousand rupees.   | Twenty-five percent of the annual value           |

(3) Where a building annual value whereof does not exceed twelve thousand rupees in occupied for residential purposes by the owner himself and the owner does not own any other building in the same rating areas, the tax shall be levied at the rate of twenty percent of three fourth of the annual value of such building.

(4) Government may, by notification, for reasons to be recorded, remit in whole or in part, the payment of the tax by any class of persons in respect of any category of property in any rating area.

Explanation.—The annual value for the purpose of this section shall be aggregate annual value of all buildings and lands owned by the same person in any rating area or areas of the province.

(5) The tax shall be due from the owner of buildings and lands.”.

(b)after section 3, the following new section shall be added:-

“3-A. Out of the tax collected under the Act from within the limits of a local Council referred to in section 3, Government shall after retaining five percent thereof as collection charges, pay forty percent of the balance to such a local council.”;

Share of Local Council  
in the tax

(c) In section 4, for clause (c), the following shall be substituted:--

“(c) (i) buildings and lands the annual value of which

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does not exceed two hundred and fifty rupees, or

(ii) where the owner or any member of this family does not own any other building in the rating area, one building occupied by the owner for his residence the annual value of which –

(1) does not exceed five hundred rupees in an urban area having a population of one lac or above, or

(2) does not exceed four hundred rupees in other urban areas;”.

5. (1) In the West Pakistan Motor Vehicles Taxation Act, 1958 (W.P. Act XXXII of 1958), in its application to the Province of Sind, the Schedule, shall be substituted by the First Schedule to this Act. **Enhancement of Motor Vehicles Tax.**

(2) In the West Pakistan Finance Act, 1965 (W.P. Act 1 of 1965), in its application to the Province of Sind, section 11 and the Fourth Schedule thereto shall be repealed.

6. (1) In the West Pakistan Finance Act, 1964 (W.P. Act XXXIV of 1964), in its application to the Province of Sind, for the Fifth Schedule and Sixth Schedule, the Second Schedule and Third Schedule to this Act shall respectively be substituted. **Enhancement of Electricity Duty.**

(2) In the West Pakistan Finance Ordinance, 1969 (W.P. Ordinance, VII of 1969), in its application to the Province of Sind, section 6 and the Third Schedule and Fourth Schedule thereto shall be repealed.

7. Notwithstanding anything to the contrary contained in the West Pakistan Motor Vehicles Ordinance, 1965 (W.P. Ordinance, XIX of 1965), or the rules framed thereunder, the fees described in column 2 of the Fourth Schedule to this Act, shall, with effect from the first day of July, 1972, be paid at the rates specified in column 3 thereof. **Enhancement of fees relating to Motor Vehicles.**

8. Where any tax or duty imposed or any fee levied by this Act is by way of an addition to any existing tax or duty imposed or fees levied by or under any enactment and rules in force in Sind the procedure provided in such enactment, and **Application of existing laws.**

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rules for the assessment, collection and recovery of such tax, duty or fee shall, so far as applicable, apply to the assessment, collection and recovery of the additional tax, duty or fee, as the case may be.

9. No suit shall lie in any civil court to set aside or modify any assessment, levy or collection of tax, duty or fee made under this Act and the rules framed thereunder . **Bar of suits in Civil Courts.**

10.(1) Government may make rules for carrying into effect the purposes of this Act and such rules may, among other matters prescribe the procedure for the assessment, collection and payment of any tax, duty or fee levied under this Act, in so far as such procedure is not provided in this Act. **Power to make rules.**

(2) Any rules made or deemed to have been made under the corresponding provisions of the Sind Finance Ordinance, 1971, shall so far as may be continue in force and be deemed to have been made under this Act. **Sind Ordinance VII of 1971.**

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**FIRST SCHEDULE**  
**(See Section 5)**  
**“THE SCHEDULE**  
**(See Section 3)**

S.No.	Description of Motor Vehicles	Annual rate of Tax
1.	Cycles (including motor scooters and cycles with attachment for propelling the same by mechanical process not exceeding 8 cwts. in unladen weight:--	
	(a) Bicycles not exceeding 200 lbs. in unladen weight,	Rs. 20
	(b) Bicycles exceeding 200 lbs. in unladen weight,	Rs. 40
	(c) Bicycles if used for drawing a trailer or side-car in addition,	Rs. 10
	(d) Tricycles;	Rs. 40
2.	Vehicles not exceeding 5 cwts. In unladen weight adapted and used for invalids.	Rs. 5
3.	Vehicles used for the transport or haulage of goods or material (including tricycles weighing more than 8 cwts. In unladen weight):--	
	(a) Electrically propelled vehicles not exceeding 25 cwts. in unladen weight,	Rs. 35
	(b) Vehicles other than such electrically propelled vehicles as aforesaid not exceeding 12 cwts. in inladen weight,	Rs. 25
	(c) All vehicles with maximum laden capacity upto 5,000 lbs. (including delivery vans),	Rs. 165

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(d) All vehicles with maximum laden capacity exceeding 5,000 lbs but not exceeding 8,960 lbs.,	Rs.330
(e) All vehicles with maximum laden capacity exceeding 8,960 lbs but not exceeding 13,440 lbs.,	Rs.550
(f) All vehicles with maximum laden capacity exceeding 13,440 lbs but not exceeding 17,920 lbs.,	Rs.1,105
(g) All vehicles with maximum laden capacity exceeding 17,920 lbs.,	Rs. 1,655
(h) Extra charges for trailer.	Rs. 138
4. Vehicles plying for hire and ordinarily used for the transport of passengers (taxis and buses) exclusively within the limits of a Corporation, Municipality or Cantonment:--	
(a) Trams Cars,	Rs.15
(b) Tri-cycles propelled by mechanical power (rickshaw cabs seating nor more than 3 persons),	Rs. 250
(c) Other vehicles seating nor more than 4 persons,	Rs. 330
(d) Other vehicles seating nor more than 4 but not more than 6 persons ,	Rs. 415
(e) Other vehicles seating more than 6 person.	Rs.50 per seat.
5. Vehicles plying for hire and ordinarily used for the transport of passengers (taxis and buses) not exclusively within the limits of a Corporation, Municipality or Cantonment:--	
(a) Tram Cars,	Rs. 15

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(b) Tri-cycles propelled by mechanical power (rickshaw cabs seating nor more than 3 persons),	Rs. 250
(c) Other vehicles seating nor more than 4 persons,	Rs. 330
(d) Other vehicles seating not more than 4 but more than 6 persons,	Rs. 415
(e) Other vehicles seating more than 6 persons.	Rs. 50 per seat.

Note:- The number of persons mentioned in Articles 4 and 5 does not include the driver and, as the case may be, the cleaner, the conductor or the attendant of the vehicle.

6. Motor vehicles other than those liable to tax under the foregoing provisions of this Schedule:-

(a) seating not more than one person,	Rs.77
(b) seating not more than 3 persons,	Rs.154
(c) seating not more than 4 persons,	Rs.220
(d) seating more than 4 persons, the same tax as at clause (c) and for every additional person that can be seated.	Rs.55 per seat.

Note:- Station wagons used for private purpose shall be taxed under Article 6".



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**SECOND SCHEDULE**  
**(See Section 6)**

**“FIFTH SCHEDULE**  
**(See Section 13)**

1. For energy consumed in respect of premises not falling under Article 2 of this Schedule used for :--
- |   |   |
|---|---|
| (a) Residential, office or commercial purposes.         | Two paise for each unit of energy consumed.       |
| (b) An industrial undertaking.                          | One paise for each unit of energy consumed.       |
| (c) Tubewells and irrigation or agricultural machinery. | One paise for every two units of energy consumed. |

Explanation:- Premises which are used wholly or principally for carrying on manufacturing processes within the meaning of section 2 of the Factories Act, 1934, shall be deemed to be used for an industrial undertaking.

2. For energy consumed in respect of all premises where the supply of energy by a licensee is unmetered. Four paise for every rupee of flat charge realized by the licensee provided that no duty shall be levied where such a charge does not exceed five rupees during a month.”.

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**THIRD SCHEDULE**  
**(See Section 6)**

**“SIXTH SCHEDULE**  
**(See Section 13)**

Exemptions—

- (i) the Central and Provincial Governments, save in respect of premises used for residential purposes;
- (ii) local authorities in respect of public lighting only;
- (iii) mosques, churches and other places of public worship;
- (iv) all domestic consumers using not more than 20 units in any one month;
- (v) energy consumed (including losses of energy) in generation, transmission and transformation;
- (vi) energy generated by plants having capacity not exceeding 2 ½ kilowatts;
- (vii) vessels, whether sea-going or inland".

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**FOURTH SCHEDULE**  
**(See Section 7)**

S. No.	Description of the fee and the relevant rules of the West Pakistan Motor Vehicles Rules, 1969	Rate of fee
1.	Fee for the test of competence to drive, under sub-rule (3) of rule 8.	Rs. 10
2.	Fee for duplicate licence, under sub-rule (6) of rule 13, sub-rule (4) of rule 14 and sub-rule (4) of rule 15.	Rs. 10
3.	Fee for learner's driving licence, under sub-rule (2) of rule 19.	Rs. 10
4.	Fee for the issue of driving licence, under clause (i) of rule 26.	Rs. 20
5.	Fee for renewal of driving licence, under clause (ii) of rule 26—	
	(a) where the application for renewal is made within thirty days, from the date of the expiry of the licence, and,	Rs. 10
	(b) where the application for renewal is made after thirty days of the date of expiry of the licence.	Rs. 20
6.	Fee for a duplicate certificate on loss or destruction of certificate of registration and certificate of fitness of a vehicle, other than a transport vehicle under rule 37.	Rs. 10
7.	Fee for duplicate certificate on loss or destruction of certificate of registration and certificate of fitness of a transport vehicle, under rule 38.	Rs. 15
8.	Fee for duplicate certificate of a defaced or torn certificate of registration and certificate of fitness of a transport vehicle under rule 39.	Rs. 15

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**FOURTH SCHEDULE**  
**(See Section 7)**

S. No.	Description of the fee and the relevant rules of the West Pakistan Motor Vehicles Rules, 1969	Rate of fee
9.	Registration fee under rule 42—	
	(a) in respect of a motor-cycle and an invalid carriage or a trailer not having more than two wheels and not weighing more than one ton unladen.	Rs. 5
	(b) in respect of a heavy transport vehicle.	Rs. 60
	(c) in respect of any other vehicle, and,	Rs. 30
	(d) in respect of temporary registration of any vehicle.	Rs. 10
10.	Fee for transfer of ownership of motor vehicle under rule 47.	Same as in Serial No.9 for Registration

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