

## SIND ACT NO. XIX OF 1973

### THE SIND URBAN IMMOVABLE PROPERTY TAX (AMENDMENT) ACT, 1973

[5<sup>th</sup> December, 1973]

An Act to further amend the Sind Urban Immovable Property Tax Act, 1958.

**WHEREAS** it is expedient to further amend the Sind Urban Immovable Property Tax Act, 1958, in the manner hereinafter appearing;

**Preamble.**

It is hereby enacted as follows:-

1. (1) This Act may be called the Sind Urban Immovable Property Tax (Amendment) Act, 1973

**Short title and commencement.**

(2) Section 2 and section 3 shall be deemed to have taken effect on and from the 1<sup>st</sup> day of July, 1972.

2. In the Sind Urban Immovable Property Tax Act, 1958, hereinafter called the said Act, in section 3, for sub-section (2) except the proviso and the explanation, the following shall be substituted:--

**Amendment of section 3 of West Pakistan Act V of 1958.**

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

(a) In the rating areas of Karachi district:

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

(b) In the rating areas of Hyderabad and Sukkur Sixteen and a half percent of the annual value

(c) In other rating areas Fourteen and a half percent of the annual value.

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3. In the said Act, for section 3-A, the following shall be substituted:--

**Substitution of section 3-A of West Pakistan Act V of 1958**

"3-A. The tax collected from a rating area shall, after deducting five percent thereof as collection charges, be shared by Government and the local council of such rating area as follows:-

(a) In case of municipal committees of Karachi, Government and municipal committees in the ratio of 3:2.

(b) In case of municipal committees of Hyderabad and Sukkur, Government and municipal committees in the ratio of 20:13.

(c) In any other case, Government and local council in the ratio of 20:9."

4. In the said Act, in section 23, the full stop appearing at the end of sub-section (3), shall be replaced by a colon, and thereafter the following proviso shall be added, namely:--

**Amendment of section 23 of West Pakistan Act, V of 1958.**

"Provided that a penalty for filing a wrong declaration for the purpose of rebate of the tax shall be five hundred rupees or double the amount of the tax sought to be evaded whichever is greater".