

SIND ACT NO. I OF 1973
THE SIND FINANCE ACT, 1973

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[29th July 1973]

An Act to levy or enhance certain taxes and duties in the Province of Sind.

WHEREAS it is expedient to levy or enhance certain taxes and duties in the Province of Sind in the manner hereinafter appearing;

Preamble

It is hereby enacted as follows: —

1. (1) This Act may be called the Sind Finance Act, 1973.
 - (2) It extends to the whole Province of Sind.
 - (3) It shall come into force on and from the 1st day of July, 1973

Short title extent and commencement

2. In this Act, unless the context other-wise requires, the following expressions shall have the meanings hereby respectively assigned to them, that is to say—

Definitions.

- (a) "Government" means the Government of Sind;
- (b) "prescribed" means prescribed by rules made under this Act;

3. In the Sind Urban Immovable Property Tax Act, 1958 (West Pakistan Act V of 1958), in section 3—

Amendment of Section 3 of West Pakistan Act V of 1958.

- (a) in sub-section (2), for the word "paid", the word "collected" shall be substituted and shall be deemed to have always been so substituted;

(b) after sub-section (3), the following new sub-sections shall be inserted, namely: —

“(3-A) There shall be levied and collected a betterment tax on buildings and lands used partly or exclusively for commercial or industrial purposes at the following scale: —

(i) Plot for Commercial purpose. Ten paise per square foot of covered area.

(ii) Plot for Industrial purpose. Five paise per square foot of covered area

(3-B) A plot for commercial purpose measuring upto 120 square yards and a plot for industrial purpose measuring upto 400 square yards in any rating area or part thereof shall be exempt from the tax under sub-section (3-A)”. ”.

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4. In the West Pakistan Entertainments Duty Act, 1958 (West Pakistan Act X of 1958), in its application to the Province of Sind—

Amendment of section 6-A of and Schedule to, West Pakistan Act X of 1958.

(1) in section 6-A—

(a) in sub-section (1)—

- (i) the words, figures and comma “or in section 8 of the West Pakistan Finance Ordinance, 1969” shall be omitted;
 - (ii) in clauses (a) and (b), the words, figures and comma “and the Welfare Cess under the West Pakistan Finance Ordinance, 1969” shall be omitted; and
 - (iii) in clause (c), the words, figures and commas “and the Welfare Cess under section 8 of the West Pakistan Finance Ordinance, 1969,” shall be omitted.
- (b) in sub-sections (2), (5), (6) and (8) and proviso to sub-section (8), the words “and the Welfare Cess” shall be omitted;
- (c) in sub-section (4), the words, figures and commas “and the Welfare Cess under the West Pakistan Finance Ordinance, 1969,” shall be omitted; and
- (d) clause (b) of the explanation shall be omitted; and

(2) in the heading of column 2 of the Schedule, the words “and Welfare Cess” shall be omitted.

5. In the West Pakistan Finance Act, 1963, (West Pakistan Act IX of 1963), in its application to the Province of Sind, in the Schedule, in seventh the column of rate of tax—

Amendment of the seventh schedule to West Pakistan Act IX of 1963

(a) For the figures and words “7^{1/2} per cent”, the figures and words “10 per cent” shall be substituted, and

(b) For the figure and words “10 per cent”, figures and words “15 per cent” shall be substituted.

6. In the West Pakistan Finance Act, 1964, (West Pakistan Act XXXIV of 1964), in its application to the Province of Sind, in section 12, in sub-section (1) and the proviso thereto, for the words “twelve paisa”, the words “eighteen paisa” shall be substituted.

Amendment of section 12 of West Pakistan Act XXXIV of 1964.

7. In the West Pakistan Finance, 1969, (West Pakistan Ordinance VII of 1969), in its application to the Province of Sind, in sub-section (1) of section 8—

Amendment of section 8 of west Pakistan Ordinance VII of 1969.

(a) In clause (i), for the words “Ten paisa per ticket”, the

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(b) in clause (ii), for the words "One rupee per ticket", the words "two rupees per ticket" shall substituted.

8. No suit shall lie in any civil court to set aside or modify any assessment, levy or collection of the taxes and cesses made under this Act and the rules framed thereunder.

Bar of suits in civil courts.

9. 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 the taxes and cesses levied under this Act.

Power to make rules.

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