

SIND ACT NO. XV OF 1975  
THE SIND FINANCE ACT, 1975.

C O N T E N T S

**Preamble**

**Sections**

1. Short title and Commencement.
2. Amendment of Act VII of 1870.
3. Amendment of Act II of 1899.
4. Amendment of West Pakistan Act V of 1958.
5. Amendment of West Pakistan Ordinance VII of 1969.
6. Amendment of West Pakistan Act XXXIV of 1964.
7. Amendment of West Pakistan Ordinance VII of 1969.
8. Paddy Development Fee.
9. Power to make rules.



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(d) after article 19, the following new article shall be added: —

“20. Complaint or a Memorandum of appeal for recovery of damages under the Fatal Accidents Act, 1858.	Fifteen rupees.”
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3. In the Stamp Act, 1899, in its application to the Province of Sind, in Schedule I—

**Amendment of Act II  
of 1899.**

- (a) in article 5, in clause (d), in column 2, for the words “Four rupees”, the words “Five rupees” shall be substituted;
- (b) in article 10—
  - (i) in clause (c), in column 2, for the words “Two hundred rupees”, the words “Two hundred and fifty rupees” shall be substituted;
  - (ii) in clause (d), in column 2, for the words “Five hundred rupees”, the words “Six hundred and twenty-five rupees” shall be substituted;
- (c) in article 13, in clause (a)—
  - (i) against the last but one paragraph, in column 2 for the amounts “Rs. 30.00, Rs. 15.00, Rs. 10.00”. the amounts “Rs. 37.50, Rs. 18.75. Rs.12.50” shall be substituted;
  - (ii) against the last paragraph, in column 2, for the amounts “Rs. 10.00, Rs. 5.00, Rs. 3.50”. the amounts “Rs. 12.50, Rs. 6.25, Rs. 4.40” shall be substituted;
- (d) in article 14. in column 2, for the words “One rupee”, the words “One rupee and twenty-five paisa” shall be substituted;
- (e) in article 15—
  - (i) against the last but one paragraph, in column 2, for the words “Twenty rupees”, the words “Twenty-five rupees” shall be substituted;
  - (ii) against the last paragraph, in column 2, for the words “Ten rupees”, the words “Twelve rupees and fifty paisa” shall be substituted;
- (f) in article 23. in the last paragraph, in column 2. for the words “Twenty rupees”, the words “Twenty-five rupees” shall be substituted;
- (g) in article 26, in clause (b), in column 2, for the words “Thirty rupees”, the words “Thirty-seven rupees and fifty paisa” shall be substituted;
- (h) in article 49, in clause (a) —
  - (i) in sub-clause (iii), in column 2. for the words “Five rupees”, the words “Six rupees and twenty-five paisa” shall be substituted;
  - (ii) in sub-clause (iv), in column 2. for the words “Ten rupees”, the words “Twelve rupees and fifty paisa” shall be substituted;
- (i) in article 55, in clause (b), in column 2, for the words “Thirty rupees”, the words “Thirty-seven rupees and fifty paisa” shall be

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substituted.

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

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

(1) in section 2, after clause (d), the following new clause (da) shall be inserted:

"(da) 'land' means land appurtenant to any building, but does not include any independent vacant plot;"

(2) in section 3—

(a) after sub-section (2), the following new sub-section shall be inserted: -

"(2-A) Subject to the provisions of sub-sections (3) and (4) for the period from 1st January, 1973 to 30th June, 1975, there shall be charged, levied and collected a tax on buildings and lands in the rating areas within the limits of cantonment boards at the following scale: —

(a) In the rating areas within the limits of cantonment boards of Karachi, Drigh Road and Malir	12% of the annual value exceeding rupees 251, but not exceeding 12,000; 13 <sup>1/2</sup> % of the annual value exceeding rupees 12,000 but not exceeding 20,000; and 15% of the annual value exceeding rupees 20,000.
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(b) In the rating areas within the limits of Hyderabad cantonment board.	10% of the annual value."
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(b) for sub-section (3-A) and Explanation below it, the following sub-section shall be substituted:-

"(3-A) There shall be charged, levied and collected a betterment tax on the annual value of buildings and lands *in* a rating area at the following rates: —

(i) Lands and buildings wholly or partly used for commercial purposes.	5% of the annual value,
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(ii) Lands and buildings wholly or partly used for industrial purposes.	2.5% of the annual value,
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(c) for sub-section (3-B), the following new sub-section shall be substituted: —

"(3-B) Notwithstanding the provision of clause (c) of section 4, there shall be charged, levied and collected a tax on independent vacant plots at the following rates: —

Residential plots measuring paise per square yard. more than 599 square yards.	25
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Commercial and Industrial Plots. paise per square yard.	50
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**EXPLANATION.—**For the purposes of this sub section independent vacant plot shall not include the plot on which a construction has been raised within the period specified under and in accordance with the rules and the terms and conditions under which the plot is given."

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(3) in section 3-A

(i) after clause <c>. the following new clauses and proviso shall be added: —

“(d) in case of cantonment boards of Karachi, Malir, Drigh Road and Korangi. Government and the cantonment boards in the ratio of 3:2;

(e) in case of cantonment board of Hyderabad, Government and cantonment board in the ratio of 20:13;

Provided that the tax charged, levied and collected under sub-section (2-A) of section 3 shall not be shared with the cantonment boards.”;

(ii) after the proviso so added, the following Explanation shall be added: —

“EXPLANATION.—For the purposes of this section local council includes cantonment board.”;

(4) for section 17, the following section shall be substituted: —

Remuneration of local authorities and cantonment boards.
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“17. When the tax is collected by any local authority or cantonment board, such authority or board shall be entitled to such remuneration on account of the cost of collection as may be determined by Government.”.

5. In the West Pakistan Entertainments Duty Act, 1958, in its application to the Province of Sind, in section 3—

**Amendment of West Pakistan Ordinance VII of 1969.**

(a) for sub-section (1), except the proviso and explanation below it the following sub-section shall be substituted: —

“(1) There shall be levied and paid to Government a duty called entertainments duty on payment for admission to any entertainment at the following rates: —

(a) On payment for admission not exceeding one rupee and fifty paise: 75% of such payment,

(b) On payment for admission exceeding one rupee and fifty paise: 100% of such payment.”;

(a) below sub-section (2), the following explanation shall be added: —

“**EXPLANATION.**— For the purpose of this sub-section, payment for food, snacks, hot or cold beverages, or any eatables or drinks, served in the premises of night clubs, hotels, or clubs, where cabaret, floor shows, dance or any other entertainment is provided, and payment for such eatables or drinks is a pre-condition for entry to such place of entertainment, 25% of such payment shall be deemed to be the payment for entertainment.”.

6. In the West Pakistan Finance Act, 1964, in its application to the Province of Sind—

**Amendment of West Pakistan Act XXXIV of 1964.**

(a) in section 11, for sub-section (1), except the explanation, the following sub-section shall be substituted: —

“(1) There shall be levied and collected an annual tax from the

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class of persons shown in column 2 of the Seventh Schedule to this Act in respect of their professions, trades, callings and employments at the rate shown in column 3 of that Schedule, in addition to any tax, rate, duty or fee that may be payable under any other law except the trades, professions, calling and employment in rural areas (the areas other than rating areas prescribed under the Sind Urban Immovable Property Tax Act, 1958) listed at serial 5 to 44 of the Schedule; provided that the person liable to pay tax in respect of more than one profession, trade, calling or employment shall pay the tax only in respect of one such profession, trade, calling or employment for which rate of tax is higher.";

(b) after the Sixth Schedule the Schedule to this Act shall be added as Seventh Schedule.

7. Section 8 of the West Pakistan Finance Ordinance, 1969 shall be omitted.

**Amendment of West  
Pakistan Ordinance  
VII of 1969.**

8. (1) There shall be levied a fee called the paddy development fee, for improvement of, and research in, paddy and rice and the purposes ancillary thereto, on the paddy husked by Rice Husking Mills at the rate of twenty-five paisa per maund.

**Paddy Development  
Fee.**

(2) The fee under sub-section (1), shall be paid by the person who brings the paddy to the Mills.

(3) The Rice Husking Mills shall for the purpose of recovery of the fee and other incidental matters be registered in the manner as may be prescribed by rules.

EXPLANATION.— The expression 'Rice Husking Mills' used in this Section means all kinds of Rice Husking Mills including Modern Mills, Hullers and Shellers.

9. Government may make rules for carrying into effect the purposes of this Act.

**Power to make rules.**

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**SCHEDULE.**  
**SEVENTH SCHEDULE.**  
(See Section 11)

S. No.	Categories	Rate of Tax per annum Rs.
1.	Persons, other than those mentioned hereinafter, assessed to income-tax in the preceding financial year under the Income Tax Act, 1922 .. ..	50.00
2.	Persons who in the preceding financial year paid land revenue in excess of Rs. 250/- .. ..	100.00
3.	Companies (as defined under the Companies Act) .. ..	100.00
4.	Owners of Factories as defined in the Factories Act, 1934. .. ..	100.00
5.	Medical Practitioners:	
	Homoeopaths, Vaidis and Hakims .. ..	50.00
	Medical Practitioners other than specialists .. ..	50.00
	Dentists and Pathologists .. ..	50.00
	Specialists .. ..	100.00
	Owners of Nursing and Maternity Homes .. ..	100.00
6.	Legal Practitioners and Consultants:	
	With more than 5 years standing .. ..	50.00
	With more than 10 years standing .. ..	10.00
7.	Insurance Agents:	
	General Insurance Agents .. ..	50.00
	Life Insurance Agents .. ..	50.00
	Employer of General Insurance Agents .. ..	100.00
8.	Insurance Surveyors:	
	Marine, Motor, Machinery Erection, Fire, Aviation .. ..	100.00
9.	Chartered Accountants .. ..	100.00
10.	Architects, Consulting Engineers, Structural Engineers, Interior Decorators, Designers not working on salary Basis .. ..	100.00
11.	Estate Agents, Property Dealers, Auctioneers, Brokers .. ..	100.00
12.	Registered Private Valuers and Real Estate Appraisers .. ..	100.00
13.	Automobile Dealers, Distributors and Suppliers .. ..	50.00
14.	Automobile Workshop owners, Battery Service Stations owners. Automobile Engineers and Mechanics not working on salary basis, owners of Welding, Painting and Denting Works .. ..	100.00
15.	Owners of Hair Dressing Saloons with two chairs or more. Health Parlours, Sauna Centres, Gymnasiums and Beauticians, Manicurists .. ..	100.00
16.	Wholesellers .. ..	100.00
17.	Grocers and owners of General Stores .. ..	50.00
18.	Jewellers .. ..	100.00
19.	Self-employed Owners of Printing Works, Block Makers, Binders, Stationers, Artists and Painters .. ..	100.00
20.	Building Contractors, Cement Dealers, Construction Companies other than those covered by Companies Act .. ..	100.00
21.	Carpet Dealers .. ..	100.00
22.	Druggists, Chemists, dealers in Cosmetics and Dental Goods	100.00
25.	Clearing, Forwarding, Indenting Agents and Ship-handlers	100.00
24.	Film Distributors, Producers and owners of Studios, Cinemas and Theatres	100.00
25.	Film Directors. Actors, Actresses, Professional Dancers and Singers	100.00
26.	Owners of Photographic Stores, Photostat Machine Operators, Transcribing and Duplicating Specialists..	100.00
27.	Dealer In Electrical Appliances, Electrical Equipment's, Electrical Wire and Cable, Radio. Television and Tape Recorders and Electrical Contractors and hirers	100.00

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28. Furnishers, Decorators, Self employed Furniture Manufacturers and Dealers	100.00
29. Dealers in Sanitary Fittings and Plumber goods and Services	50.00
30. Owners of Tailoring shops and Owners of Laundries	50.00
31. Hirers of Tents, Crockery and Cutlery	100.00
32. Owners of Pan Shops and Tobacconists	50.00
33 Advertising Agencies, Contractors and Neon Sign and Sign Board Agents	100 00
34. Travel Agents and Air Cargo Agents	100.00
35. Air Conditioning Engineers, Insulation Engineers not working on salary basis	100.00
36. Arms and Ammunition Dealers	100.00
37. Owners of Restaurants, Hotels, Motels, Snack Bars, Bars, Refreshment Rooms, Night Clubs, Clubs and Gymkhanas	100.00
38. Transport Companies other than those covered by Companies Act and Goods Forwarding Agencies	100.00
39. Owners of Cloth Shops	100.00
40. Owners of Shoe Shops	100.00
41. Contractors supplying goods, commodities and services to the Federal or Provincial Governments or any other local Authority	100.00
42. Dealers in Crockery and Cutlery	100.00
43. Hardware Merchants	100.00
44. Persons holding licence under the Import and Export (Control) Act, 1950	100.00