

**SINDH ACT NO. IX OF 1976**  
**THE SIND FINANCE ACT, 1976.**

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**SINDH ACT NO. IX OF 1976**  
**THE SIND FINANCE ACT, 1976.**

[28<sup>th</sup> June 1976]

An Act to rationalize, levy and enhance certain taxes and fees in the Province of Sind.

**WHEREAS** it is expedient to rationalize, levy and enhance certain taxes and fees in the Province of Sind; **Preamble.**

It is hereby enacted as follows:—

**Short title  
commencement.**

1. (1) This Act may be called the Sind Finance Act, 1976.

(2) It shall come into force on and from 1<sup>st</sup> day of July, 1976.

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

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

(i) In section 3, for the Explanation below sub-section (3-B), the following shall be substituted :—

Explanation—For the purpose of this sub-section, independent vacant plot means a plot on which no building has been raised within three years of its possession to the allottee in respect of the plot transferred by allotment, and to the person entitled to receive the possession in respect of the plot transferred otherwise.”;

(ii) In section 4—

(a) In clause (c), for the words “five hundred”, the words “seven” hundred and fifty” and for the words “four hundred”, the words “six hundred” shall be substituted;

(b) In clause (g), for the words “one Thousand and five hundred” shall be substituted :—

3. In the Sind Motor Vehicles Taxation Act, 1958, in the Schedule, in entry 5, for item (c), the following shall be substituted :—

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

“(c) Seating more than 10 Horse power and of—

(i) Not more than 10 Horse Power ... Rs. 240

(ii) More than 10 Horse Power but less than 18 Horse Power ... Rs. 280

(iii) 18 Horse Power and above ... Rs. 400.”.

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4. In the Sind Tobacco Vend Act, 1958, for section 3, the following shall be substituted—

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

Prohibition against dealing in manufactured tobacco without dealer's licence

“3. No person shall keep for retail or sell be retail, manufactured tobacco in an urban area without a dealer's licence:

Provided that no licence shall be required by a hawker or a person who grows tobacco himself or with the aid of the members of his family or tenants or hired labour.”.

5. In the Sind Finance Act, 1964—

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

(i) In section 11, in sub-section (1), for the figures “44”, the figures “78” shall be substituted ;

(ii) In the Seventh Schedule—

(a) In entry 15, in column 2, for the word “two”, the word “three” shall be substituted;

(b) After entry 44, entries 45 to 78 mentioned in the Schedule shall be added.

6. In the Sind Cotton Control Ordinance, 1966, after section 30, the following new section shall be added :—

**Amendment of  
West Pakistan  
Ordinance XX of  
1966.**

Penalty for default in payment of fees under section 30(2)(1).

“31. Where the fee prescribed under clause (1) of sub-section (2) of section 30 is not paid within the prescribed period, the prescribed authority may, in the absence of sufficient cause for non-payment of such fee, impose a penalty not exceeding the amount of the fee.”.

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**SCHEDULE**

<b>Serial No.</b>	<b>Categories.</b>	<b>Rate of Tax per annum.</b>
		Rs.
45.	Bicycle/Tri-cycle dealers .. .. .	100/-
46.	Owners of toys shops	100/-
47.	Owners of Engineering Workshops	100/-
48.	Dealers in scraps	100/-
49.	Timber merchants	100/-
50.	Fruit/Dry Fruit, Vegetable sellers and butchers	50/-
51.	Sweetmeat merchant	50/-
52.	Opium, Bhang and Wine shops	100/-
53.	Petrol, Oil and Lubricant dealers	100/-
54.	Authomobile service stations	100/-
55.	Manufacturers of hosiery	100/-
56.	Watch and Clock dealers	100/-
57.	Dyers and Dry Cleaners	100/-
58.	Sewing and Kniting machine dealers	100/-
59.	Plastic sheets and bags dealers	100/-
60.	Manufacturers and dealers of leather goods	100/-
61.	Ready-made garments manufacturers and dealers	100/-
62.	Dealers in second hand garments	100/-
63.	Dealers in steel, iron and other metal goods	100/-
64.	Owners of Flour Mills, Rice Husking Mills, Cotton Ginning Factories.	100/-
65.	Owners of Motor Training Schools.	100/-
66.	Owners of Motor vehicle spare parts	100/-
67.	Curtains and Cushions makers and sellers	100/-
68.	Owners of Optical Stores	50/-
69.	Surgical equipment sellers	100/-
70.	Owners of Embroidery shops	500/-
71.	Bakers and Confectioners	100/-
72.	Owners of Poultry Farms/Nurseries	100/-
73.	Dealers in tiles	100/-
74.	Owners of Dairy Farms	100/-
75.	Owners of Commercial Institutes (Shorthand and Typewriting)	50/-
76.	Dealers in type and Tubes	100/-
77.	Owners of Cold drinks and/ or Ice Cream Shops	50/-
78.	Proprietors of permanent places of entertainment to which persons are admitted on payment including any exhibition, performances, amusement, game or sports but excluding studios, cinemas and theatres.	100/-