

SIND ORDINANCE NO.X OF 1979

THE SIND URBAN IMMOVABLE PROPERTY TAX (AMENDMENT) ORDINANCE, 1979

[24th April, 1979]

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

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

Preamble.

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977 and the Laws (Continuance in Force) Order, 1977, the Governor of Sind is pleased to make and promulgate the following Ordinance:-

1. (1) This Ordinance may be called the Sind Urban Immovable Property Tax (Amendment) Ordinance, 1979.

Short title and commencement.

(2) It shall come into force at once.

2. In the Sind Urban Immovable Property Tax Act, 1958 (hereinafter referred to as the said Act), for section 7-A, the following shall be substituted:-

Insertion of section 7-A in West Pakistan Act X of 1958.

“7-A. Notwithstanding anything contained in this Act—

Continuance of valuation lists.

(i) the valuation lists of properties, other than the industrial properties, existing on the 30th June, 1978, shall continue to be in force from the said date and be the basis of levying the tax until the date on which the new lists are enforced in accordance with the provisions of section 7 or 31st December, 1979, whichever is earlier; and

(ii) for the purposes of the said valuation lists the annual value of a building shall be determined in accordance with section 5 as it stood immediately before 1st July, 1977.”.

3. In the said Act, section 9 shall be numbered as sub-section (1) of that section, and after sub-section (1) so numbered, the following sub-section (2) shall be added:-

Amendment of section 9 of West Pakistan Act X of 1958.

“(2) Any amendment made under sub-section (1) shall be effective from the date such amendment was necessitated.”.