

SIND ACT NO. I OF 1985
THE SIND FINANCE ACT 1985

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[23rd June, 1985]

An Act to rationalize and abolish certain taxes in the province of Sind.

WHEREAS it is expedient to rationalize and abolish certain taxes in the Province of Sind; **Preamble.**

It is hereby enacted as follows:-

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| 1 | (1) This Act, may be called the Sind Finance Act, 1985. | Short title and commencement |
| 2. | (2) It shall come into force on and from the first day of July, 1985.
In the Sind Urban Immovable Property Tax Act, 1985, in section 3, sub-section (3-B) together with the Explanation thereunder shall be omitted. | Amendment of section 3 of west Pakistan Act V of 1958 |
| 3. | In the Sind Finance Act, 1964—

(a) in section 11, in sub-section (1), for the word and figure "serial 7", word and figure "serial 4" shall be substituted;

(b) for the Seventh Schedule, the Schedule to this Act shall be substituted. | Amendment in west Pakistan Act XXXIV of 1964. |
| 4. | In the Sind Finance Act, 1977 in section 8, in sub-section (1), for the existing clauses the following shall be substituted"- | Amendment of Sind Act VII of 1977. |
| "(a) | in the case of a hotel charging not less than seventy five rupees and not more than two hundred and fifty rupees per lodging unit per day. | ten rupees per lodging unit per day, on sixty percent of the total number of lodging units. |
| "(b) | in the case of a hotel charging not less than two hundred and fifty one rupees and not more than four hundred rupees per lodging unit per day. | fifteen rupees per lodging unit per day, on sixty percent of the total number of lodging units. |
| "(c) | in the case of a hotel charging not less than four hundred and one rupees and not more than five hundred and fifty rupees per lodging unit per day. | twenty rupees per lodging unit per day, on seventy percent of the total number of lodging units. |
| "(d) | in the case of a hotel charging not less than five hundred and fifty one rupees and not more than seven hundred rupees per lodging unit per day. | thirty rupees per lodging unit per day, on eighty five percent of the total number of lodging units. |

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| "(e) | in the case of a hotel charging not less than seven hundred and one rupees and not more than one thousand rupees per lodging unit per day. | forty rupees per unit per day, on eighty five percent of the total number of lodging units |
| "(f) | in the case of hotel charging one thousand and one rupees and above per lodging unit per day. | fifty rupees per lodging unit per day, on eighty five percent of the total number of lodging units." |

THE SCHEDULE
(SEE SECTION 3)
"SEVENTH SCHEDULE"
(SEE SECTION 11)

S. No	Categories	Rates of tax per annum.
1.	All persons engaged in any profession, trade, calling or employment and assessed to income tax in the preceding financial year.	200
2.	All public limited companies having registered offices in Sind	5,000
3.	(a) All private limited and Foreign companies	2,500
	(b) Holders of import or export licence or both.	2,000
	(c) Owners of Industries and Factories and other than those at (a) and (b) above.	2,000
	(d) All contractors engaged in construction work or supplying goods or in providing service or labour, and all agents, stockists and agency holders engaged in selling or buying goods and services for others on commission basis.	2,000
4.	All factories, shops or establishments:-	
	(a) assessed to income tax in the preceding financial year.	400
	(b) not assessed to income tax in the Preceding financial year.	200