

SINDH ACT NO. XIV OF 1989
THE SINDH FINANCE ACT, 1989

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[26th August, 1989]

An Act to rationalize, enhance and levy certain taxes, duties and fees in the Province of Sindh;

WHEREAS it is expedient to rationalize, enhance and levy certain taxes, duties and fees in the Province of Sindh;

Preamble.

It is hereby enacted as follows:—

1. (1) This Act may be called the Sindh Finance Act, 1989.

Short title and commencement.

(2) It shall come into force on and from the 1st day of July, 1989.

2. In this Act, unless there is anything repugnant in the subject or context—

Definitions.

(a) "Government" means the Government of Sindh;

(b) "motor vehicles dealer" means a person who arranges or negotiates any transaction of sale, exchange, transfer or pledge of a motor vehicle in consideration of some commission or other remuneration in cash or other-wise and includes a person who deals in sale or purchase of motor vehicles;

(c) "prescribed" means prescribed by rules;

(d) "rules" means rules made under this Act.

3. In the Stamp Act, 1899, in its application to the Province of Sindh, in Schedule—I

Amendment of Act II of 1899.

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- (a) in article 4, in column 2, for the words "Six rupees" the words "Ten rupees" shall be substituted;
- (b) in article 13, in clause (a), for entries in columns 1 and 2, the following shall be substituted:—

	If drawn singly	If drawn in set of two, for each part of the set.	If drawn in set of three, for each part of the set"
For every Rs.1,000/- or part thereof of the amount of the Bill.	Rs.2.00	Re.1.00	Paisa 0.75

- (c) in article 48—
- (i) in clause (a) in column 2, for the words "Five rupees" the words "Twenty five rupees" shall be substituted;
- (ii) in clause (b) in column 2, for the words "Ten rupees" the words "Fifty rupees" shall be substituted.
- (d) in article 49, in clause (a)—
- (i) in sub-clause (i), in column 2, for the words "Fifteen rupees" the words "Thirty rupees" shall be substituted;
- (ii) in sub-clause (ii), in column 2, for the words "Thirty rupees" the words "Sixty rupees" shall be substituted.

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4. In the Sind Motor Vehicles Taxation Act, 1958, in the Schedule— **Amendment of West Pakistan Act XXXII of 1958.**

- (i) in the entries at serial No.4—
- (a) in clause (a), in column 2, for the figures "392", the figures "400" shall be substituted;
 - (b) in clause (c), in column 2, for the figures "652", the figures "660" shall be substituted;
 - (c) in clause (e), in column 2, for the figures "78", the figures "80" shall be substituted;
 - (d) in clause (f), in column 2, for the figures "138", the figures "150" shall be substituted.

(ii) for entries at serial No.5, the following shall be substituted—

(a) Motor vehicle with seating capacity of not more than four persons and—

- | | |
|---|-----|
| (i) not more than 7.46 Kwt | 400 |
| (ii) more than 7.46 Kwt but less than 13.43 Kwt | 480 |
| (iii) 13.43 Kwt and above | 600 |

(b) Motor vehicle with seating capacity of more than four persons for each additional seat—

- | | |
|-------------------------------|----------|
| (i) if not more than 7.46 Kwt | 80 |
| | per seat |
| (ii) if more than 7.46 Kwt | 100 |
| | per seat |

(iii) After entries at serial No.5, the following new entries shall be added:—

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“6. Tractor used for Agricultural purposes—

- | | | |
|------|---|-----|
| (i) | Tractors without trailer | 100 |
| (ii) | if trailer is attached with the Tractor”. | 200 |

5. In the Sindh Finance Act, 1964, the Seventh Schedule shall be substituted by the Schedule to this Act.

Amendment of West Pakistan Act XXXIV of 1964.

6. In the Sind Finance Act, 1975, in section 8, in sub-section (1), for the words “seventy five paisa” the words “one rupee” shall be substituted.

Amendment of Sind Act XV of 1975.

7. (1) No person shall engage in or carry on the business of a motor vehicles dealer except under a licence.

Licence for Motor Vehicle Dealer.

(2) A licence under sub-section (1) shall be issued by such authority in such form or renewed on such terms and conditions as may be prescribed on payment of the following fees:—

Place of Business	Licence fee	Renewal Fee
(i) Metropolitan Cities	Rs.500.00 per annum	Rs.250.00 per annum
(ii) Other Areas	Rs.250.00 per annum	Rs.125.00 per annum

8. If any person who contravenes the provisions of section 7 shall be liable to pay in addition to a licence fee a penalty not exceeding the amount of such fee.

Penalty .

9. No suit shall lie in any civil court to set aside or modify any assessment, levy or collection of a tax, duty or fee made under this Act and the rules framed thereunder.

Bar of suits in Civil Courts.

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

Power to make rules.

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THE SCHEDULE

(See Section 5)

“SEVENTH SCHEDULE”

(See Section 11)

Serial Number	Categories	Rate of Tax per annum
1.	All persons engaged in any profession, trade, calling or employment, other than those mentioned hereinafter assessed to income tax in the preceding financial year.	150
2.	All public limited companies having registered offices in Sindh.	6,000
3.	(a) All private Limited and foreign companies	3,500
	(b) Holders of import or export licence of both	1,000
	(c) Owners of Industries, factories and Commercial establishments employing ten or more persons other than those at (a) above	2,500
	(d) All contractors engaged in construction work or supplying goods or providing services or labour:	
	(i) Registered with Government or Government Agencies as:	
	(a) 'A' Class Contractors	5,000
	(b) 'B' Class Contractors	3,500
	(c) 'C' Class Contractors	1,500

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	(ii) All other Contractors	1,000
	(e) All agents, stockists, agency holders and wholesalers engaged in selling or buying goods and services for others on commission basis.	1,000
	(f) All Petrol Pump Stations	1,000
4.	All factories, shops or establishments other than those mentioned at serial No.2 and 3 above—	
	(a) assessed to income tax in the preceding financial year;	500
	(b) not assessed to income tax in the preceding financial year.	200