

THE SINDH FINANCE ACT, 1994

SINDH ACT NO.XIII OF 1994

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[17th July, 1994]

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

WHEREAS it is expedient to rationalize and enhance 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, 1994. **Short title and commencement.**

(2) It shall come into force on and from 1st day of July, 1994.

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

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

(b) "prescribed" means prescribed by rules;

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

3. In the Stamp Act, 1899, in its application to the Province of Sindh, in Schedule—: **Amendment of Act II of 1899.**

(a) in Article 2, in clause (b) column 2, for the words "Thirty rupees", the words "Fifty rupees" shall be substituted;

(b) in Article 3, in column 2, for the words "Fifty rupees", the words 'One hundred rupees' shall be substituted;

(c) in Article 4, in column 2, for the words "ten rupees", the words "Twenty rupees", shall be substituted;

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- (d) in Article 5—
- (i) after clause (c), the following new clause shall be inserted:—
“(cc) If relating to the sale of one hundred
an immovable property. Rupees
 - (ii) in clause (d) in column 2, for the words “Ten rupees”, the words “Fifty rupees” shall be substituted.
- (e) in Article 7, in clause (a) and (b), in column 2, for the words “Thirty five rupees” and “Seventy five rupees”, the words “Fifty rupees” and “One hundred rupees” respectively shall be substituted;
- (f) in Article 8, in clause (b), in column 2, for the words “Thirty rupees”, the words “One hundred rupees” shall be substituted;
- (g) in Article 9, in column 2, for the words “Twenty five rupees”, the words “Fifty rupees” shall be substituted;
- (h) in Article 10, in clauses (b), (c) and (d), in column 2, for the words “One hundred twenty five rupees”, “Five hundred rupees and Seven hundred Fifty rupees”, the words “Five hundred rupees”, “One Thousand rupees” and “One thousand and five hundred rupees”, respectively, shall be substituted;
- (i) in Article 11, in column 2, for the words “Five hundred rupees”, the words “One thousand rupees”, shall be substituted;
- (j) in Article 12, in column 2, for the words “Fifty rupees”, the words “Five hundred rupees”, shall be substituted;

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- (k) after Article 12, the following Articles shall be inserted:—
- (a) “12—A. Bank Guarantee. “Fifty rupees” for every One lac rupees of the amount of the guarantee.”;
- (b) “12—B. Bill of Entry. “Two hundred and twenty five rupees.”.
- (l) in Article 13, in clause (a), for the abbreviations and figures “Rs.2.00”, Rs.1.00” and “Paisa 0.75”, the abbreviations and figures “Rs.3.00”, Rs.”1.50” and “Rs.1.00” respectively, shall be substituted;
- (m) after Article 13, the following Articles shall be inserted:—
- (a) “13—A. Bill of Export. “Five rupees per ton”
- (b) “13—B. Bill of Import. “Five rupees per ton”.
- (n) in Article 14, in column 2, for the words “Ten rupees”, the words “One hundred rupees”, shall be substituted;
- (o) in Article 17, in column 2, for the words “Fifteen rupees”, the words “Fifty rupees”, shall be substituted;
- (p) in Article 20, in column 2, for the words “Five rupees”, the words “Ten rupees” shall be substituted;
- (q) in Article 22, in column 2, for the words “Fifty rupees”, the words “One hundred rupees” shall be substituted;

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- (r) in Article 22-A, for the words "to execute any work or procure stores and materials", the words "to execute any work, or to supply or to undertake cartage of stores and materials or to provide engineering consultancy services" shall be substituted;
- (s) in Article 24, clause (ii), in column 2, for the words "Ten rupees" the words "Fifteen rupees" shall be substituted;
- (t) in Article 25, in clause (b), in column 2, for the words "Ten rupees", the words "One hundred rupees" shall be substituted;
- (u) in Article 26, in clause (b), in column 2, for the words "Forty rupees", the words "Five hundred rupees" shall be substituted;
- (v) in Article 27, in clause (b), in column 2, for the words "Seventeen rupees and fifty paisa", the words "Thirty rupees" shall be substituted;
- (w) in Article 28, in column 2, for the words "Five rupees", the words "Ten rupees" shall be substituted;
- (x) in Article 36, in column 2, for words "Fifty Paisa", the words "One rupee" shall be substituted;
- (y) in Article 38, in column 2, for the words "Twenty five rupees", the words "Fifty rupees" shall be substituted;
- (z) in Article 39, in clause (b), in column 2, for the words "Two hundred rupees", the words "Five hundred rupees" shall be substituted;

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- (aa) in Article 40, in clause (c), in column 3, for the words "Ten rupees" appearing at two places, the words "Fifteen rupees" shall be substituted;
- (bb) in Article 42, in column 2, for the words "Four Rupees", the words "Five rupees" shall be substituted;
- (cc) in Article 43, in clause (a), in column 2, for the words "Fifty paisa", the words "One rupee" shall be substituted;
- (dd) in Article 44, in column 2, for the words "Four rupees", the words "Five rupees" shall be substituted;
- (ee) in Article 46—
 - (i) in Para "A" in clause (b) for the words "Fifty rupees", the words "Five hundred rupees" shall be substituted;
 - (ii) in Para "B" in column 2, for the words "Twenty five rupees", the words "Two hundred rupees" shall be substituted;
- (ff) in Article 47—
 - (i) in Para 'A', after the bracket and words "(See Section 7)", the words "AND Policy by Air", shall be added;
 - (ii) in sub-clause (ii), for the words "Thirty paisas" and "Fifteen paisa", the words "One rupee", and "Fifty paisa" respectively shall be substituted;
- (gg) in Article 48, in clause (b), (c) and (ee), for the words "Fifty rupees", "Seventy-five rupees" and "two hundred rupees", the words "Seventy-five", "One hundred rupees" and "Five hundred rupees." respectively shall be substituted;

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- (hh) in Article 49, in clause (a), for the words "Thirty rupees" and "Sixty rupees", the words "Fifty rupees" and "One hundred rupees", respectively shall be substituted;
- (ii) in Article 50, in column 2, for the words "Four rupees", the words "Five rupees" shall be substituted;
- (jj) in Article 51, of column 2, for the words "One rupee", the words "Five rupees" shall be substituted;
- (kk) in Article 52, in column 2, for the words "One rupee", the words "Two rupees" shall be substituted;
- (ll) in Article 54, in clause (b), for the words "Thirty rupees", the words "One hundred rupees" shall be substituted;
- (mm) in Article 55, in clause (b) for the words "Fifty rupees", the words "One hundred rupees" shall be substituted;
- (nn) in Article 60, in column 2, for the words "Twenty-five paisa", the words "One rupee" shall be substituted;
- (oo) in Article 64, in column 2, for the words "Fifty rupees", the words "One hundred rupees" shall be substituted;
- (pp) in Article 65, in column 2, for the words "Two rupees", the words "Five rupees" shall be substituted.

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4. In the Sindh Motor Vehicle Taxation Act, in the Schedule—

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

(1) for serial No.1 and entries there against the following shall be substituted:—

(a) Motor Cycle/Scooter not already registered. Rs,1000/- once at the time of registration with extra tax of Rs.200/- if the vehicle is fitted with trailer or cabin.

(b) Motor Cycle/Scooter already registered and since first registration, the vehicle—

(i) has not completed 5 years Rs.600- once for all or Rs.80/-per annum

(ii) has completed 5 years but has not completed 10 years Rs.300/- once for all or Rs.80/-per annum

(iii) has completed 10 years but has not been completed 15 years. Rs.100/-once for all or Rs.80/-per annum

(2) In Serial No.5, entry (a), for clauses (i), (ii) and (iii), and entries thereagainst, the following shall be substituted:—

(i) not exceeding 1000 cc Rs.550/-

(ii) exceeding 1000 cc but not exceeding 1300 cc Rs.750/-

(iii) exceeding 1300 cc Rs.950/-

5. In the Finance Act, 1964,
in the Seventh Schedule—

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(a) For serial number 2 and entries thereagainst the following shall be substituted:

“2. All limited companies, Modarbas, Mutual Funds and any other body corporate with “paid up capital” or “paid up share capital and reserves” in the preceding year whichever is more:

(i) not exceeding Rs.2.5 million	Rs.5,000/-
(ii) exceeding Rs.2.5 million but not exceeding Rs.3.5 million	Rs.8,000/-
(iii) exceeding Rs.3.5 million but not exceeding Rs.10 million	Rs.10,000/-
(iv) exceeding Rs.10 million but not exceeding Rs.25 million	Rs.15,000/-
(v) exceeding Rs.25 million but not exceeding Rs.50 million	Rs.19,000/-
(vi) exceeding Rs.50 million not exceeding Rs.100 million	Rs.38,000/-
(vii) exceeding Rs.100 million but not exceeding Rs.200 million	Rs.75,000/-
(viii) exceeding Rs.200 million but not exceeding Rs.300 million	Rs.1,25,000/-
(ix) exceeding Rs.300 million but not exceeding Rs.500 million	Rs.2,00,000/-
(x) exceeding Rs.500 million but not exceeding Rs.1000 million	Rs.3,75,000/-
(xi) exceeding Rs.1000 million	Rs.5,00,000/-

(b) for serial number 3 and entries thereagainst, the following shall be substituted:

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“3. Holders of import or export licence; owners of industries, factories and commercial establishments; contractors engaged in construction work or supplying goods or providing services or labour; all wholesalers and agents, stockists, agency holders engaged in selling or buying goods or services for others as owners or on commission basis, medical and legal practitioners, auditors, accountants, architects and any other persons providing professional services and shops assessed to income tax in the preceding year with annual turn over:

(i) not exceeding Rs.0.5 million	Rs.500/-
(iii) exceeding Rs.0.5 million but not exceeding Rs.5 million	Rs.1,500/-
(iv) exceeding Rs.5 million but not exceeding Rs.25 million	Rs.2,500/-
(v) exceeding Rs.25 million but not exceeding Rs.100 million	Rs.5,000/-
(vi) exceeding Rs.100 million but not exceeding Rs.500 million	Rs.10,000/-
(vii) exceeding Rs.500 million but not exceeding Rs.1000 million	Rs.30,000/-
(viii) above Rs.1000 million	Rs.1,00,000/-

(c) in Serial number 4, clauses (a) and entry thereagainst shall be deleted.

(d) 5. Petrol Pumps where the commission earned in the preceding year:-

(i) does not exceed Rs.0.2 million	Rs.1500/-
(ii) exceeds Rs.0.2 million but does not exceed Rs.0.4 million	Rs.2500/-

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(iii) exceeds Rs.0.4 million but does not exceed Rs.0.6 million Rs.3500/-

(iv) exceeds Rs.0.6 million Rs.4000/-

6. In the Sindh Finance Act, 1993, in section 10, in sub section (1), for the words "twenty rupees" the words "fifty rupees" shall be substituted.

7. (1) No person engaged in running the affairs of marriage hall/lawn, hotel, club or community hall shall allow any ceremonial parties and other gatherings to be held in such premises unless he obtains a licence on payment of fee at the following rates:

- | | |
|--------------------------------------|----------------------|
| 1. Marriage hall or lawn and hotel . | Rs.5,000/- per annum |
| 2. Club. | Rs.1,000/- per annum |
| 3. Community hall | Rs.500/- per annum |

(2) The licence shall be granted in the manner and on the conditions as may be prescribed.

EXPLANATION: person includes any authority, agency, society or association of persons.

8. There shall be levied and collected a tax on hospitals, other than a hospital owned or managed by the Federal or Provincial Government or a local authority to be called bed tax on eight percent of the total number of beds available in such hospitals at the following rate:—

Bed Tax on Hospital.

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- | | |
|--|-------------------------------------|
| (i) Where the bed charge per day exceeds two hundred rupees but does not exceed four hundred rupees. | five rupees per bed per day. |
| (ii) Where the bed charge per day exceeds four hundred rupees but does not exceed six hundred rupees. | ten rupees per bed per day. |
| (iii) Where the bed charge per day exceeds six hundred rupees but does not exceed one thousand rupees. | forty rupees per bed per day. |
| (iv) Where the bed charge per day exceeds one thousand rupees but does not exceed two thousand rupees. | sixty rupees per bed per day. |
| (v) Where the bed charge per day exceeds two thousand rupees. | one hundred rupees per bed per day. |

EXPLANATION

For the purpose of this section the word "hospital" includes a clinic, a nursing home and a maternity home where indoor facility for patients is provided.

9. There shall be levied and collected fee for services rendered in respect of development and maintenance of infrastructure on the goods entering or leaving the Province, from or for outside the country, through air or sea at the rates and in the manner as may be prescribed.

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10. Government may make rules for carrying into effect the purposes of this Act and such rules may among other matters, prescribe the procedure for the assessment collection and payment of and exemption from the taxes and cesses levied under this Act.