

SINDH ACT NO.III OF 1993
THE SINDH FINANCE ACT, 1993.

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[7th July, 1993]

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

WHEREAS it is expedient to rationalized, levy and enhance certain taxes and duties in the Province of Sindh; **Preamble.**

It is hereby enacted as follows: —

1. (1) This Act may be called the Sindh Finance Act, 1993. **Short title and commencement.**
(2) It shall come into force on and from 1st day of July, 1993.
2. In this Act, unless there is any thing 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-I— **Amendment of Act II of 1899.**
 - (a) in Articles 1, 19 and 53, in column 2, for the words “Fifty paisa”, the words “One rupee” shall be substituted;
 - (b) in Article 15, in column 2, for the words “Fifteen rupees”, the words “(Twenty two rupees and fifty paisa” shall be substituted;
 - (c) for Article 22-A, the following shall be substituted: —

“22-A, Contract, that is to say any instrument in the nature of memorandum or agreement made or entered into by a contractor with Government, corporation, local body, local authority, commercial or industrial concern whether singly owned or run through partnership having more than twenty employees, body registered under the Company Law a cooperative society or any other organization to execute any works or to procure stores and materials.	Twenty five paisa for every hundred rupees or part thereof of the amount of the contract.”
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(d) for Article 33, the following shall be substituted:—

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| (a) | (i) Gift-Instrument of, not being settlement (No.58) or will or transfer (No.62); | The same duty as is leviable on a Conveyance (No.23) for a consideration equal to the value of the property as determined in accordance with the valuation table notified by the Collector under Section 27A. |
| | (ii) affidavit or declaration in writing to confirm an oral gift made in favour of a person other than a legal heir; | |
| (b) | Affidavit or declaration in writing to confirm an oral gift made in favour of a legal heir. | The same duty as is leviable on an Affidavit (No.4). |

(e) In Article 48:—

- (i) In clause (b) for the words “clause (a)” the words “clauses (a), (e) and (ee)” shall be substituted;
- (ii) In clauses (c) and (d) after the word “generally”, the words “other than the case mentioned in clauses (a), (e) and (ee)” shall be added;
- (iii) After clause (e) the following shall be added;

“(ee) when given not for consideration and authorizing the Attorney to sell any immovable property.”	Two hundred rupees.
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(f) In Article 57, in clause (b) in column 2, for the words “Thirty rupees” the words “Fifty rupees” shall be substituted;

(g) after Article 63, the following new Article shall be inserted: -

“63-A. Transfer of an allotment order before lease-

(a) in the case of residential plots—

- | | |
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| (i) not exceeding 200 Sq. Yards; | Nil. |
| (ii) exceeding 200 Sq. yards but | Two rupees per sq. yard. |

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not exceeding 400 Sq. yards;

(iii) exceeding 400 Sq. yards. Four rupees per sq. yard.

(b) in the case of commercial plots. Eight rupees per sq. yard.”.

4. In the Sindh Urban Immovable Property Tax Act, 1958— **Amendment of W.P. Act V of 1958.**

After section 7-A, the following shall be added—

“7-B (1) There shall be levied and collected a surcharge on the tax payable by the person by whom the tax is payable at the following rates in addition to the tax—

(i) properties wholly or partly used for residential or commercial purposes assessed during the period from 1st July, 1968 to 30th June, 1979. 30%

(ii) Properties wholly or partly used for residential or commercial purposes assessed during the period from 1st July, 1979 to 30th June, 1993 and on wards. 15%

(iii) Properties used for industrial purposes. 30%

(2) The procedure provided for the collection and recovery of the tax shall, so far as applicable, apply to the collection and recovery of the surcharge.”

5. In the Sindh Motor Vehicle Taxation Act, 1958, in the schedule— **Amendment of W.P. Act XXXII of 1958.**
in serial No.5—

(i) for entry (a), the following shall be substituted: —

(a) Motor Vehicles with seating capacity of not more than four persons, with engine capacity—

(i) not exceeding 1000-CC. Rs.500/-

(ii) exceeding 1000-CC but less than 1300-CC. Rs.700/-

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(iii)exceeding 1300-CC. Rs.850/-

(ii) in entry (b), for sub-entries (i) and (ii), the following shall be substituted:—

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

(i) if not more than 1000-CC. Rs.80/- per seat

(ii) if more than 1000-CC. Rs.100/- per seat.

6. In the Sindh Finance Act, 1964, in the Seventh Schedule—

**Amendment of
W.P. Act XXXIV of
1964.**

(a) for serial No.2 and entries there against, the following shall be substituted—

“2. All public limited companies including foreign companies. Rs.8,000/-

(b) in serial No.3 for clause (a) and entries there against the following shall be substituted—

(a) (i) All Private Ltd. Companies with paid up Capital upto Rs.1.5 million. Rs.4,000/-

(ii) All Private Limited Companies with paid up Capital more than Rs.1.5 million but not exceeding Rs.2.5 million. Rs.5,000/-

(iii) All Private Limited Companies with paid up Capital more than Rs.2.5 million but not exceeding Rs.3.5 million. Rs.6,000/-

(iv) All Private Ltd. Companies with paid up Capital exceeding Rs.3.5 million. Rs.8,000/-

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7. In the Sindh Finance Act, 1975, in section 8, in sub-section (1), for the words “One rupee”, the words “One rupee and Twenty Five paisa” shall be substituted. **Amendment of Sindh Act XV of 1975.**

8. In the Sindh Finance Act, 1977, in section 8, in sub-section (1), for the existing clauses, the following shall be substituted— **Amendment of Sindh Act VII of 1977.**

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| “(a) In the case of a hotel charging not less than seventy six rupees and not more than two hundred and fifty rupees per lodging unit per day. | Eleven rupees per lodging unit per day, on sixty percent of the total number of lodging unit. |
| (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. | Twenty 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. | Thirty 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. | Forty rupees per lodging unit per day, on seventy percent of the total number of lodging units. |
| (e) in the case of a hotel charging not less than seven hundred and one rupees and more than one thousand rupees per lodging unit per day. | Sixty rupees per lodging unit per day, on eighty percent of the total number of lodging units. |
| (f) in the case of hotel charging not less than one thousand and one rupees and not more than two thousand rupees per lodging unit per day. | Eighty rupees per lodging unit per day, on eighty five percent of the total number of lodging units. |
| (g) in the case of hotel charging not less than two thousand and One rupees and not more than three thousand rupees per lodging unit per day. | One hundred rupees per lodging unit per day, on eighty five percent of the total number of lodging units. |

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- (h) in the case of hotel charging not less than three thousand and one rupees and not more than four thousand per lodging unit per day. One hundred and twenty rupees per lodging unit per day, on eighty five percent of the total number of lodging units.
- (i) in the case of hotel charging not less than four thousand and one rupees and above per lodging unit per day. One hundred and fifty rupees per lodging unit per day, on eighty five percent of total number of lodging units.

9. In the Sindh Finance Act, 1989, in section 7, in sub-section (2), for the existing table of licence and renewal fee, the following shall be substituted:—

	Registration Fee	Annual Renewal Fee
Car Dealer.	Rs. 5,000	Rs. 1,000

10. (1) There shall be levied and collected a cess known as the coal development cess on trucks carrying coal from the coal mining areas at the rate twenty rupees per truck per trip. **Coal Development Cess.**

(2) The cess shall be utilized for the maintenance and development of roads in the coal mining areas and other activities directed towards the developments of coal production.

11. (i) Notwithstanding anything contained in the Regulation of Mines and Oil-fields and Mineral Development (Federal Control) Act, 1948 and the rules thereunder or any other law or any term or condition of the lease granted under the said Act and rules there shall be charged levied and collected every year a non-utilization tax where the lessee fails to develop the area leased out to him within two years of the communication of permission to commence operation under the said Act or rules or fails to search for win, work, get convert and carry away minerals from such area at the following rates:— **Non-utilization Tax.**

S. No.	Name of Mineral	Rate of Tax
(i)	Coal	60 per acre
(ii)	Clay/Shale	20 per acre
(iii)	Dolomite	50 per acre

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(iv)	Granite	100	per acre
(v)	Lime-Stone	50	per acre

12. Government may make rules for carrying out the purposes of this Act and such rules may, among other matters, prescribed the procedure for the assessment, collection and payment of any tax or cess levied or the imposition of any penalty under this Act in so far as such procedure is not provided in this Act.