

SINDH ACT NO.XXVII OF 2013
THE SINDH FINANCE (AMENDMENT) ACT, 2013

[26th March, 2013]

An Act to amend the Sindh Finance Act, 1964.

WHEREAS it is expedient to amend the Sindh Finance Act, 1964, in the manner hereinafter appearing;

Preamble.

It is hereby enacted as follows:-

1. (1) This Act may be called the Sindh Finance (Amendment) Act, 2013.

Short title and commencement.

(2) It shall come into force at once.

2. In the Sindh Finance Act, 1964, hereinafter referred to as the said Act, for section 13, the following shall be substituted:-

Amendment of section 13 of West Pakistan Act No.XXIV of 1964.

“13.(1) From the first day of April, 2013, there shall be levied and paid to Government Electricity Duty, on the energy consumed as specified in the Fifth Schedule excluding losses of entry in transmission and transformation:

Provided that the Electricity Duty shall not be liable on the energy consumed by, or in respect of the consumers enumerated in the Sixth Schedule, except to the extent specified therein:

Explanation:- In this section, unless there is anything repugnant in the subject or context -

- (a) “consumer” means any person other than a distributing licensee, who is supplied with energy by a licensee;
- (b) “energy” means electrical energy when generated, transmitted, supplied or used for any purpose except transmission of a message;
- (c) “licensee” means any person or company licensed under section 21 of the Regulation of Generation, Transmission and Distribution of Electric Power Act 1997 (Act XL of 1997) to supply energy;

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- (d) "non-licensee" means a person or company, other than licensee, who is generating energy for his own use or consumption.
- (2) Every licensee shall assess Electricity Duty as per prescribed rates and reflect in the electricity bill as a separate item for necessary payment by the electricity consumers of licensee to Government, through scheduled banks or post offices or other bill collecting agencies and shall be entitled for his cost of assessment of the duty, to a rebate of such percentage as may be determined by Government on the amount of the Electricity Duty deposited into Government Head of Account.
- (3) The scheduled banks, post offices and other bill collecting agencies shall recover the amount of Electricity Duty included as a separate item in the monthly bill and credit the same into Government Treasury under the specified Head of Account and furnish Treasury receipt to the concerned Electric Inspector on or before the 15th day of every month.
- (4) The non-licensee should deposit the Electricity Duty on the rate prescribed by Government for electricity consumed in the National and State Bank of Pakistan by 5th day of every month and furnish a copy of deposited challan to the concerned Electric Inspector.
- (5) (a) Where any electricity consumer of licensee fails or neglects to pay the amount of Electricity Duty due from him, the amount of Electricity Duty together with the penalty shall be recoverable as arrears of land revenue under section 3 of the Sindh Government Dues Recovery Ordinance, 1962 and the licensee shall discontinue to supply energy to him for the purpose, and shall exercise the powers conferred on him by sub-section (1) of section 24 of the Electricity Act, 1910 for recovery of any charge of sum due in respect of energy supplied by the licensee, by the distress and sale of any property, belonging to such consumer.

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(b) Where any non-licensee other than consumer of the licensee fails or neglects to pay the amount of Electricity Duty due from him, the amount of Electricity Duty together with the penalty shall be recoverable as arrears of land revenue under section 3 of the Sindh Government Dues Recovery Ordinance, 1962 and the Electric Inspector may forbid the generation of Electric Energy by sealing the Generating Sets till the recovery of Electricity Duty.”.

3. In the said Act, for Sixth Schedule, the following shall be substituted:-

**Amendment of
Sixth Schedule of
West Pakistan Act
No. XXIV of 1964.**

“SIXTH SCHEDULE”

Exemptions:-

- (i) the Federal and Provincial Governments, save in respect of premises used for residential purposes;
- (ii) Local Governments in respect of public lighting only;
- (iii) mosques, churches and other places of public worship;
- (iv) all domestic consumers using not more than 20 units in any one month;
- (v) energy generated by plants having capacity not exceeding 2 kilowatts;
- (vi) vessels, whether sea-going or inland.”.