

SINDH ACT NO.II OF 2007

THE SINDH FINANCE (AMENDMENT) ACT, 2007

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[24th October, 2007]

An Act to amend the Sindh Finance Act, 1994 to rationalize cess for special maintenance and development of infrastructure for smooth and safer movement of goods entering or leaving the Province from or for outside the country through air or sea.

WHEREAS it is expedient to amend the Sindh Finance Act, 1994 to rationalize cess for special maintenance and development of infrastructure for smooth and safer movement of goods entering or leaving the Province from or for outside the country through air or sea in the manner hereinafter appearing; **Preamble.**

It is hereby enacted as follows:-

1. (1) This Ordinance may be called the Sindh Finance (Amendment) Act, 2006. **Short title and commencement.**

(2) It shall come into force at once.

2. In the Sindh Finance Act, 1994, hereinafter referred to as the said Act, in section 9, for sub-section (1), the following shall be substituted:- **Amendment of Section 9 of Sindh Act No.XIII of 1994.**

“(1) There shall be levied and collected a cess for maintenance and development of infrastructure on goods at the rate determined on the basis of their value, net weight and distance in accordance with the Schedule appended to this Act, for carriage by road and smooth and safer movement in the Province upon entering or before leaving the Province from or for outside the Province or country through air or sea;

Provided that cess on gold shall be charged at the rate of 0.125% of the value of gold.

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Explanation: For the purpose of this section, the word "infrastructure" includes, roads, streets, bridges, culverts, lights on passages, plantation on passages, beaches, public parks, place of public recreation and convenience, eating places, landscape, forests, fisheries, delta conservation, lakes, breeding places of aquatic life, wildlife and its sanctuaries, public schools, vocational and technical training centres and projects, libraries, museums and similar institutions controlled and financed by the Province, control of traffic for smooth flow and safer movement of goods, public order, police force, patrol for safety of goods, stands for loading and unloading of goods, parking places, markets, water supply, hospitals and dispensaries and development, improvement, maintenance and protection of such matters."

3. In the said Act, after section 10, the following Schedule shall be added:-

[Addition of Schedule to Sindh Act No.XIII of 1994.](#)

SCHEDULE
(See Section 9)

Net weight of goods	Rate of cess alongwith distance
Upto 1250 kilograms	0.5% of C&F Value plus one paisa per kilometer
Exceeding 1250 kilograms but not exceeding 2030 kilograms	0.505% of C&F Value plus one paisa per kilometer
Exceeding 2030 kilograms but not exceeding 4060 kilograms	0.510% of C&F Value plus one paisa per kilometer
Exceeding 4060 kilograms but not exceeding 8120 kilograms	0.515% of C&F Value plus one paisa per kilometer
Exceeding 8120 kilograms but not exceeding 16000 kilograms	0.520% of C&F Value plus one paisa per kilometer
Exceeding 16000 kilograms	0.525% of C&F Value plus one paisa per Kilometer

Explanation: For the purpose of the schedule, the value means C&F price of goods to the owner as assessed by the Customs Authorities upon their entering in and using the infrastructure of the Province and for other goods the price disclosed in the shipping documents and distance means the distance within the Province.

4. The Sindh Finance (Amendment) Ordinance, **Repeal.** 2006 is hereby repealed.