

THE SINDH LAND REVENUE (AMENDMENT) ACT, 2026.
SINDH ACT NO. XII OF 2026.

CONTENTS

Preamble
Sections

1. Short title and commencement.
2. Amendment of section 4 of Sindh Act No.XVII of 1967.
3. Amendment of section 39 of Sindh Act No.XVII of 1967.
4. Insertion of new section 42-A and 42-B in Sindh Act No.XVII of 1967.



THE SINDH CODE

THE SINDH LAND REVENUE (AMENDMENT) ACT, 2026.

SINDH ACT NO. XII OF 2026.

[08TH APRIL, 2026.]

AN ACT to amend the Sindh Land Revenue Act, 1967.

WHEREAS it is expedient to amend Sindh Land Revenue Act, 1967, in the manner hereinafter appearing; **Preamble.**

It is hereby enacted as follows:-

1. (1) This Act may be called the Sindh Land Revenue (Amendment) Act, 2026. **Short title and commencement.**

(2) It shall come into force at once.

2. It the Sindh Land Revenue Act, 1967, hereinafter referred to as the said Act, in section 4 – **Amendment of section 4 of Sindh Act No.XVII of 1967.**

(i) after subsection (3), the following new sub-sections shall be inserted:-

“(3-A)”audit trail mechanism” means a chronological, tamper-evident and secure digital record of all actions, entries, alterations, or transactions carried out within the electronic land record system, including the identification of users, timestamps and details of operations, which is sufficient to reconstruct, verify and authenticate any activity or charge in the Recorded of Rights or related data;

(3-B) “biometric verification” means the process of capturing and authenticating the identification of parties through fingerprints, thumb impressions or facial recognition or any other biometric modality through the NADRA database;”;

(ii) after sub-section (6), the following new sub-sections shall be inserted:-

“(6-A) “Centralized Digital Land Recorded Management System” means an integrated information and communication technology-based platform established by the Government for the creation, management, preservation and updating of computerized land records, including documents, images, record data, information, communications, transactions, reports and maps in electronic or digital form, ensuring secure access, audit trails, interoperability and authentication or records;

THE SINDH LAND REVENUE (AMENDMENT) ACT, 2026.

SINDH ACT NO. XII OF 2026.

(6-B) “cyber security” means protecting information, equipment, devices, computer, computer resource, communication devices and information stored therein from unauthorized access, use, disclosure, disruption, modification or destruction;

(6-C) “Database” or “Secure Database” means the digitally protected repository of land records and related documents maintained with appropriate security measures;”;

(iii) after sub-section (7), the following new sub-section shall be inserted:-

“(7-A) “digitalization” means the process of converting land records, registers, maps or documents into electronic or computerized form and managing them through an electronic system in accordance with prescribed standards and procedures;

(7-B) “digital signature” means an electronic signature as defined in the Electronic Transactions Ordinance, 2002 (Ordinance XLVII of 2002), used for authentication and execution of electronic documents and transactions;

(7-C) “electronic” has the same meaning as assigned to it in the Electronic Transactions Ordinance, 2002 (Ordinance XLVII of 2002);

(7-D) “electronic attestation “ means the acceptance, approval or certification of an electronic record, transaction or document by an authorized person or system using prescribed electronic methods such as digital signatures, biometric verification or other secure authentication protocols;

(7-E) “electronic conveyance or transfer of title” means the execution, submission, authentication and registration of any instrument or transaction effecting the conveyance, transfer, creation or extinguishment of rights or interests in land through an electronic or digital system established by Government, using secure means of identification, biometric verification, digital signatures or other approved technologies to ensure authenticity, integrity and legal validity of such transactions;

THE SINDH LAND REVENUE (AMENDMENT) ACT, 2026.

SINDH ACT NO. XII OF 2026.

(7-F) “electronic document” means any document as defined in the Electronic Transactions Ordinance, 2002 (Ordinance XLVII of 2002), including agreements, deeds, instruments and certificates created, stored, transmitted, or authenticated in electronic form;

(7-G) “electronic system” means a system intended for and capable of generating, sending, receiving, storing or otherwise processing electronic data messages or electronic documents that are registered, recorded and maintained under this Act;

(7-H) “electronic transaction” means any transaction carried out or conducted electronically through any digital platform, system or means, including the creation, execution, submission, authentication, endorsement or registration of records, documents, agreements or instruments related to land under this Act;

(7-I) “e-endorsement” means an electronic attestation or action by an authorized officer, using a digital signature or other secure method, signifying the final legal approval and validation of an electronic transaction entry in the computerized Record of Rights;

(7-J) “e-verification” means the prescribed process of confirming the identity of the originator or the authenticity and integrity of an electronic data message or document, using secure authentication procedures such as algorithm or codes, One Time Password (OTP), encryptions or similar security devices;

(iv) after sub-section (15), the following new sub-section shall be inserted:-

(15-A) “NADRA” means the National Database and Registration Authority established under the National Database and Registration Authority Ordinance, 2000 (Ordinance VIII of 2000);”.

3. In the said act, in section 39 –

(i) in sub-section (2), clause (e) shall be omitted;

**Amendment of
section 39 of Sindh
Act No.XVII of
1967.**

THE SINDH LAND REVENUE (AMENDMENT) ACT, 2026.

SINDH ACT NO. XII OF 2026.

(ii) after sub-section (2), the following new sub-sections shall be inserted:

“(3) For the purposes of this Act, the expression “Record-of-Rights” shall mean and include the official register or authenticated record comprising the statements, maps, registers and other prescribed documents referred to in sub-section (2), showing particulars of ownership, possession, cultivation rights, encumbrances, occupants, and holders, the nature and extent of their rights and liabilities, and details, of rent, revenue, dues, payable or other interests in land.

(4) The Record-of Rights may be prepared, maintained and preserved in physical, digital or electronic form. Its computerized, digitized or electronically maintained version, containing documents, images, record data, information, communications, transactions, reports, or maps, recorded through an automated information system and declared by the Board of Revenue, by notification, shall constitute the computerized Record-of Rights of the deh, having the same legal effect, authenticity and evidentiary value as the record prepared in physical form.

4. In the said Act, after section 42, the following new sections shall be inserted:

Insertion of new section 42-A and 42-B in Sindh Act No.XVII of 1967.

“42-A. Digitalization of Record of Rights and Electronic Conveyance Transfer of Title. (1) Notwithstanding anything contained in this Act or any other law, for the time being in force, Government may, by notification in the official Gazette, make rules for the computerization, digitalization, maintenance and management of the Record of Rights, mutations and other records or registers pertaining to land, and for the electronic conveyance, transfer of title or creation or extinguishment of any interest in land through an electronic system.

(2) The rules made under sub-section (1) may, inter alia, provide for –

- (i) establishment, operation and maintenance of a secure, centralized digital land record management system based on cutting-edge technology;
- (ii) electronic creation, storage, authentication and verification of Record-of-Rights, mutations and transfers of title or any transition creating or extinguishing interest in land;

THE SINDH LAND REVENUE (AMENDMENT) ACT, 2026.

SINDH ACT NO. XII OF 2026.

- (iii) the manner and procedure for e-verification, e-endorsement and electronic attestation of transactions;
- (iv) use of biometric verification, digital signatures or other secure means of authentication to ensure the integrity and non-repudiation of transactions;
- (v) interoperability and data sharing among government departments, financial institutions and other stakeholders for the purpose of updating and validating land records;
- (vi) establishment of audit trail mechanisms, data backup protocols, cyber security measures and access control systems to ensure data accuracy, reliability and security;
- (vii) recognition of digital or electronic records, certificates and instruments as legally valid and equivalent to physical records for all intents and purposes under this Act;
- (viii) transitional arrangements for the migration of existing records to the electronic system;
- (ix) designation of authorities, responsible for implementation and oversight;
- (x) protection of data privacy and personal information in accordance with applicable laws; and
- (xi) any other matter incidental or ancillary to the digitalization of land records and electronic transfer of title.

(3) Government may, for the purpose of implementing the provisions of this section, designate or authorize any public authority, agency or service provider to operate or manage the electronic system under prescribed conditions.

(4) The Board of Revenue may, by notification in the official Gazette, declare that the Records of Rights for any specified Deh shall henceforth be created, maintained and managed exclusively through the Centralized Digital Land Record Management System

THE SINDH LAND REVENUE (AMENDMENT) ACT, 2026.

SINDH ACT NO. XII OF 2026.

established under this Act. The notification under this sub-section shall simultaneously prohibit the future manual preparation of the Record of Rights for that Deh under section 42, thereby effectuating the full transition from manual to digital land record management in a coordinated manner.

(5) Any act, entry or record made in electronic form under the rules framed pursuant to this section shall have the same legal effect and evidentiary values as a record prepared or maintained manually under this Act and the Sindh Registration Act, 1908:

Provided that in case of any inconsistency or discrepancy between the digitized or computerized Records of Rights and the records prepared pursuant to section 40, the latter, having been duly attested and authenticated by the Mukhtiarkar and the Assistant Commissioner, shall prevail and be deemed to be the authoritative record for all legal purposes.

(6) Government may prescribe fee for the digitalization and e-Conveyance and e-Transfer.

42-B. Power to remove difficulties. (1) If any difficulty arises in giving effect to the provisions of this Part, the Board of Revenue may, with prior approval of Government, by notification in the official gazette, make such provisions of this Act, as appear to be necessary or expedient, for the purpose of removing such difficulty.

(2) Where a notification is issued under sub-section (7), the Board of Revenue shall, within a period of two months from the date of such notification, initiate the formal process for the introduction of a Bill in the Provincial Assembly to amend this Act in accordance with the spirit of the directions so given:

Provided that no such notification shall be made under sub-section (7) after the expiry of a period of three years from sub-section (7) after the expiry of a period of three years from the date of the commencement of this section.”.