

Section	Subsection Clause/	Sub-clause	Amendment in The Sind Act XXIV, of 1964
			The Sindh Finance Act, 1964 (Professional Tax)
			Come into force on and from 1 st day of July, 2019
			NEW / inserted Omitted or deleted Substituted
SEVENTH SCHEDULE (see section 11)			

S.No	Categories	Rate of Tax per annum
1.	All Persons assessed to Income Tax - All persons engaged in any professional, trade calling or employment, other than those mentioned hereinafter and assessed to in the preceding financial year.	Rs. 500
2.	All Limited Companies with Paid up capital and Reserves- All Limited Companies, Modarbas, Mutual Fund, 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. 25 million	Rs. 20,000
	(ii) Exceeding Rs. 25 million but not exceeding Rs. 50 million.	Rs. 40,000
	(iii) Exceeding Rs. 50 million but not exceeding Rs. 75 million.	Rs. 60,000
	(iv) Exceeding Rs. 75 million but not exceeding Rs. 100 million.	Rs. 80,000
	(v) Exceeding Rs. 100 million	Rs. 100,000
3.	All Establishments other than Limited Companies with Annual Turnover :- Holders of import or export license, owners of industries, factories and commercial establishments, contractors engaged in construction work of supplying goods or providing services or labour; all whole sellers and agents,	
	goods or services for other as owner or on commission basis, medical and legal practitioners, auditors, video shop and any other persons providing professional services and shops assessed to income tax in the proceeding professional services and shop assessed to turn over.	

S.No	Categories	Rate of Tax per annum
	(i) Not exceeding Rs. 1 million	Rs. 1,500
	(ii) Exceeding Rs. 1 million but not exceeding Rs. 10 million	Rs. 3,000
	(iii) Exceeding Rs. 10 million but not exceeding Rs. 100 million	Rs. 10,000
	(iv) Exceeding Rs. 100 million but not exceeding Rs. 200 million	Rs. 30,000
	(v) Exceeding Rs. 500 million	Rs. 100,000
4	All factories, shops, or establishments, including video shops, real estate, shops / agencies and car dealer not assessed to income tax in the preceding financial year	Rs. 1,000
5	All petrol pumps & CNG stations.	Rs. 5,000