

The Sindh Development and Maintenance of Infrastructure Cess Act, 2017
(SCHEDULE)
(See section 2(k) & 3)

NEW / inserted Omitted or deleted Substituted

NET WEIGHT OF GOODS	Rate of Cess alongwith distance
Upto 1250 Kilograms	1.20% of total value of goods as assessed by the Customs Authorities plus 1 Paisa per Kilometer.
Exceeding 1250 Kilograms but not exceeding 2030 Kilograms	1.21% of total value of goods as assessed by the Customs Authorities plus 1 Paisa per Kilometer,
Exceeding 2030 Kilograms but not exceeding 4060 Kilograms	1.22% of total value of goods as assessed by the Customs Authorities plus 1 Paisa per Kilometer,
Exceeding 4060 Kilograms but not exceeding 8120 Kilograms	1.23% of total value of goods as assessed by the Customs Authorities plus 1 Paisa per Kilometer,
Exceeding 8120 Kilograms but not exceeding 16000 Kilograms.	1.24% of total value of goods as assessed by the Customs Authorities plus 1 Paisa per Kilometer,
Exceeding 16000 Kilograms	1.25% of total value of goods as assessed by the Customs Authorities plus 1 Paisa per Kilometer.

Explanation - I: For the purpose of the Schedule, the "value" means total value of Goods as assessed by the Custom Authorities upon entering in and using the infrastructure of the Province and "distance" means the distance covered within the Province.

Explanation - II: Notwithstanding the provision of section 3, the cess on the goods leaving the Province for outside the country, through air or sea, shall be charged at the rate of zero percent.