



KARACHI METROPOLITAN CORPORATION

METROPOLITAN COMMISSIONER SECRETARIAT

1st Floor KMC Building M.A Jinnah Road Karachi
Telephone # 02199216095, 99216038, Fax No. 021-99216011

No. PS/MC/KMC/2023/349

Dated: 14/12/2023

Most Important

**Subject: IMPLEMENTATION OF THE SINDH GOVERNMENT GAZETTE
PUBLISHED BY AUTHORITY ON NOVEMBER 21, 2023 PART-I
KARACHI METROPOLITAN CORPORATION FINAL SANCTIONED
REVISED TAX SCHEDULE-V.**

It is hereby informed and directed to all heads of departments, of Karachi Metropolitan Corporation that the sanctioned Tax Schedule Part-1(a) have been published by the Authority i.e. Sindh Government through Sindh Government Gazette Printing Press Karachi. The worthy Mayor Karachi Metropolitan Corporation Karachi Sindh is pleased to allow and sanctioned the collection of income according to the updated Taxes, Rates, Tolls, Fees, Parking Fee, Cess, Rent, Lease money, Conversion fees, Lease rates, Annual Rent, Charges and Fines, Penalties etc with bylaws 2023.

You are therefore directed to start recovery of taxes & fees etc as per Gazette Tax Schedule of Karachi Metropolitan Corporation and deposited in the respective KMC Recoveries Accounts. Further, the rates may be implemented in true spirit of the notification of Government Gazette published by authority on November 21, 2023 within the entire territory limits of Karachi Metropolitan Corporation, Karachi Sindh Pakistan with immediate effect.

(S. M. ANJAL ZAIDI, PAS)
MUNICIPAL COMMISSIONER
KARACHI METROPOLITAN CORPORATION

THE CONCERNED HEAD OF DEPARTMENTS,
KARACHI METROPOLITAN CORPORATION.

Enclosed: KMC Tax Schedule Gazette 2023-24

Copy for favor of information and necessary action to: -

01. The Regional Director, Local Government, GOS Karachi.
02. The Mayor, KMC, Karachi.
03. The Deputy Mayor, KMC Karachi.
04. The Director General KDA.
05. Deputy Inspector General of Police Karachi.
06. The S.S.P (All), Karachi.
07. The Financial Advisor/ Senior Director Accounts & Finance Department.
08. The Director Revenue & Resources, FA / Convenor Finance / Tax Committee. KMC.
09. The Director, Information Technology Department, KMC. For Upload Scanned / PDF on KMC Website. www.kmc.gos.pk & remove previous proposal copy from the website.
10. The All SHOs,Karachi.
11. All Officers / Official / Office Order Files/ Master Files 23-24.



The Sindh Government Gazette

Published by Authority

KARACHI TUESDAY NOVEMBER 21, 2023

PART-I



KARACHI METROPOLITAN CORPORATION, KARACHI SINDH.

FINAL SANCTIONED REVISED TAX SCHEDULE-V, PART-I(A) [See sections 96(1), Read With Section 103(1,2)]

S.No	DETAIL/ DESCRIPTION OF SANCTION APPROVED REVISED TAXES, RATES, TOLLS, FEES, CHARGE PARKING, CESS, RENT, LEASE RATES AND FINES, PENALTIES ETC. WITH THEIR COLLECTION BYLAWS Etc.	SANTIONED RATES Etc.
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NOTIFICATION

Notification No.Dir/R&R/F&A/Karachi Metropolitan Corporation / 110 /2023,

Dated October 30, 2023 .

In Exercise of powers confirmed under sections No. 95,96,97,98, 103 (1,2), 38, 139, Read with

Fifth Schedule Part-I, a, b, c, d, of Sindh Local Government Act 2013 amended upto August 2023.

The Schedule V Part-I (A) has been prepared in compliance of Government guide lines vide letter

No.SOA/LG/i(102)/2010 dated March 15,2016 of LGD Sindh, read guide lines Vide Letter

No.SO(G)/LG/Acctt:/I-44 /2021-22 dated April 28, 2022 of LGD Sindh And also read Instructions vide

Local Government Notification No. RO(LG)/Misc:/4(27) /2022 Dated December 08, 2022 .

In order to enhance the income revenue of the Karachi Metropolitan Corporation, Karachi Sindh

Under Rule 3, the proposal Preliminary Taxation Proposal was prepared Under rule 3 (1) Inviting

objection and Sugestion vide KMC Public Notice No. Sr.Dir (HRM) / KMC /2023 / 2498 Dated

11/08/2023 , Sent for Publishing In Leading News Papers Vide KMC Office Public Notice No. Sr.Dir

(HRM) / KMC / 2023 / 2499 Dated 11/08/2023, Uploaded on KMC websaite (www.kmc.com.pk) and

Published In Leading News Paper i.e.Daily Dawn , Daily Jang , Daily News Etc. Dated 18/08/2023.

KMC REVISED TAX SHEDULE-V (P)

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KARACHI METROPOLITAN CORPORATION, KARACHI SINDH.

FINAL SANCTIONED REVISED TAX SCHEDULE-V, PART-II(A) (See sections 96(1), Read With Section 103(1,2))

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With the Approval Of Mayor, KMC Karachi a Tax Finance Review Committee was Notified vide

Notification No. Sr.Dir(HRM)/KMC/2023/2361 Dated 31/07/2023. Sr. Director Environment

MS/(Convenor), Senior Director (F&A)/ (Co- Convenor), Ad.Director, MS/ (Member), Additional Director (R&R), F.A/(Member), Additional Director (Admin), F.A/ (Member) for Finalization of Taxation Council Resolution as per rules.

And same Shedule was prepared, Suggestion and objection heard & finalized by Committee as per rules and above section read Under Rule 6 (1). The Final Revised Taxation Proposal of KMC under sub-rule (4) of 4, was Signed by the Convenor, Co-Convenor, Members Of Taxation & Finance Committee, Approval Through Metroploitan Commissioner, of Worthy Mayor KMC, & Also Sanctioned By Council under rule 06, Sub section ii (a) vide Various Resolutions Passed dated as mentioned in each Tax Coloums Council Resolution No.& Date, Also Send to Government Under rule 6, Sub -rule 2 (c) for weightage from the Government through KMC office Letter no. Sr.Dir(HRM) / KMC / 2023 / 2500 Dated 11/08/2023.

I S.M. Afzal Zaidi, PAS, Municipal Commissioner Karachi Metropolitan Corporation, Karachi Sindh Pakistan.

In excise of powers confirmed under rule 7 read with sub section (2). I as mention below updated TAXES, RATES, TOLLS, FEES, CHARGE PARKING, CESS, RENT, LEASE MONEY, CONVERSION FEES, LEASE RATES, ANNUAL RENT, CHARGES, AND FINES, PENALTIES ETC. WITH by-laws Addendum, Amendments till to date are hereby Sanctioned, Leived, Notified For The KARACHI METROPOLITAN CORPORATION as under my Seal and Signature and same are hereby Notified to imposed as mentioned below each item to be enforced with effect from July 01, 2023 and will be implimented from Date of Gazzette Notification Published in the Sindh Government Gazzette Press within the limits of Karachi Metroloitan Corporation, Karachi Sindh Pakistan.

(S.M. Afzal Zaidi, PAS)
MUNICIPAL COMMISSIONER
Karachi Metropolitan Corporation



KARACHI METROPOLITAN CORPORATION, KARACHI SINDH.

FINAL SANCTIONED REVISED TAX SCHEDULE-V, PART-I(A) (See sections 96(1), Read With Section 103(1,2))

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A.014.0	Item No. 14.0 Tax On Marriage Halls / Clubs.	
1.0	Tax On marriage / Shaadi Hall / Marriage Lawn / Banquets etc.from owner of Shaadi Hall, Marriage Lawn, Banquets Owners.	10 %/- On Booking Value Of Event daily basis.
1.1	Tax On Clubs, Restaurants, Hotel for organizing Gathering for Marriage and Other Ceremonies Programme in Club or Hotel , Restaurants, Etc.From Owner	10 %/- On Booking Value Of Event daily basis.
1.2	Collection Charges on any Musical event Oragnized in Clubs, Hotel, Restaurants by any Contractor / Company / Institute on behalf of Government/Statury Institiion/Any Private National & International Organization, NGO Etc. From Owner	10 %/- On Booking Value Of Event daily basis.
1.3	Note : On Tax will be collected from Owner cum event organizers within the Limits of KMC Sindh.Including All Marriage , Club, Public Places Etc.	
1.4	Tax on Marraige Halls And Clubs Booking for Industrial Exhibition Promotion, Tournament, Agricuture Shows, Mella Evend ,Eld Gatherings Programme, Amusements Places . From Owner on Booking	10, 000/-Per event organized In Halls, Clubs, Hotels
1.5	Tax on Marraige Halls And Clubs Booking On Exhibition , Tournament , Agricuture , Animal Shows etc. Per Event Per Day Tax. From Owner on Booking	10, 000/-Per event organized In Halls, Clubs, Hotels
1.6	Tax on Marraige Halls And Clubs, Shadi Lawn , Banquet, Show on Public Places, Auditorium, Lawn, Mella, Tornaments Etc. From Owner on Booking Price.	10, 000/-Per event organized In Halls, Clubs, Hotels
1.7	Tax Maaraiqe Halls And Clubs Booking Entry Tiket (On Per Tiket sold for Water Park ,Play Land /Amusement Park/ Any Mella/etc)	20/- Rupees Per Tiket
1.8	Tax on Public Gathering for A-Categary in Banquet / Maaraiqe Halls / Clubs / Marriage Lawns / Restaurants Etc. having Sittng arrangements Capacity from 501 to 1000 Persons at a Time /etc.) (District East, South & Central Karachi.)	50,000/- Rupees Monthly
1.9	Tax on Public Gathering for B-Categary in Banquet / Maaraiqe Halls / Clubs / Marriage Lawns / Restaurants Etc. having Sittng arrangements Capacity from 301 to 500 Persons at a Time /etc.) (District East, South & Central Karachi.)	40,000/- Rupees Monthly
1.10	Tax on Public Gathering for C-Categary in Banquet / Maaraiqe Halls / Clubs / Marriage Lawns / Restaurants Etc. having Sittng arrangements Capacity from 101 to 300 Persons at a Time /etc.) (District East, South & Central Karachi.)	30,000/- Rupees Monthly



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1.11	Tax on Public Gathering for D-Category in Banquet / Maaraige Halls / Clubs / Marriage Lawns / Restaurants Etc. having Sitting arrangements Capacity from 01 to 100 Persons at a Time /etc.) (District East, South & Central Karachi.)	15,000/- Rupees Monthly
1.12	Tax on Public Gathering for A-Category in Banquet / Maaraige Halls / Clubs / Marriage Lawns / Restaurants Etc. having Sitting arrangements Capacity from 501 to 1000 Persons at a Time /etc.) (District Mallir, West, Korangi & Keamari Karachi.)	30,000/- Rupees Monthly
1.13	Tax on Public Gathering for A-Category in Banquet / Maaraige Halls / Clubs / Marriage Lawns / Restaurants Etc. having Sitting arrangements Capacity from 301 to 500 Persons at a Time /etc.) (District Mallir, West, Korangi & Keamari Karachi.)	40,000/- Rupees Monthly
1.14	Tax on Public Gathering for A-Category in Banquet / Maaraige Halls / Clubs / Marriage Lawns / Restaurants Etc. having Sitting arrangements Capacity from 101 to 300 Persons at a Time /etc.) (District Mallir, West, Korangi & Keamari Karachi.)	20,000/- Rupees Monthly
1.15	Tax on Public Gathering for A-Category in Banquet / Maaraige Halls / Clubs / Marriage Lawns / Restaurants Etc. having Sitting arrangements Capacity from 01 to 100 Persons at a Time /etc.) (District Mallir, West, Korangi & Keamari Karachi.)	10,000/- Rupees Monthly
1.16	Note : All Kinds Permission Certificates for Marriage Halls & Clubs Etc. will be Issued By Chief Executive /Senior Director Taxes / Senior Director Land & Enforcement after aproval from Chief Executive Officer Of K.M.C	
1.17	Note : All Kinds Recovery Chailans for Marriage Halls & Clubs Etc. will be Issued By Senior Director Taxes / Senior Director Land & Enforcement after aproval from Chief Executive Officer Of KMC.	
2.0	by-laws.	
2.1	In exercise of the powers conferred by section 103, 138 read with Sections 95, 96, 97, 98, 99 and 100 thereof and entry Schedule-V, Part-I thereto of the Sindh Local Government Act, 2013 and in supersession of all the previous Notifications of this KMC are pleased to make the following by-laws:-	
2.2	These by-laws may be called Karachi Metropolitan Corporation (Tax On Marriage Halls & Clubs by-laws 2023.)	Short title and commencement
2.3	These shall come into force at once.	
2.4	In these by-laws, unless there is anything repugnant in the subject or context	Definitions
2.5	'Act' means the Sindh Local Government Act. 2013 Amendate upto August 2023.	



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2.6	"Tax On Marriage Halls & Clubs" means the mutually agreed upon service are being provide for the service round o clock to the inhabitants of KMC Jurisdiction . The tax On Marriage Halls and Clubs for Booking any Event, Marriage Programme, Show, Promotion, Gathering, Meeting, is hereby leved on per government instruction in lieu of the services provided herewith;	
2.7	"Corporation" means Karachi Metropolitan Corporation.	
2.8	"Council" means council of Karachi Metropolitan Corporation;	
2.9	"Income" means income from collection on account of Fire Tax & Fire Inspection Fees but shall not include grants, contributions and deposits;	
2.10	"Senior Director Taxes, Tax Department KMC " means Concerned Head Of Department for Tax on Marriage Halls and Clubs Etc. of KMC.	
2.11	"Tax on Marriage Marriage Halls, Lawns, banquet, hotel , Clubs Etc.and Taxation Proposal" means a proposal framed by a council for the Levy/ Imposition/abolition or suspension of tax or charge, or an increase or reduction in rates of tax or charge;	
2.12	"Utility Service Provider" means any utility service provider operating within the territorial limits of Karachi;	
2.13	Words and expressions used herein but not defined in these by-laws shall have the same meanings as are assigned to them in the Act 2013.	
2.14	This Council may fix the rates of Tax on Marriage Halls & Clubs Etc.	
2.15	The Council may at any time review the prescribed rates if in its opinion any position or change in the tax structure is called for and, thereafter, may formulate or cause to be formulated a taxation proposal.	
2.16	The Corporation may collect income through its E.Portals for such kind Recovery or any other mean, Utility Service Provider by issuing a notification after aproval from the Government and by entering into a mutually binding contract with a Utility Service Provider.	
2.17	E.Portals, Utility Service Provider shall be empowered to collect Tax, On Marriage Halls & Clubs Etc. through monthly utility bills from all the inhabitants of Karachi as per rates prescribed in Taxation Proposal as approved by the Council.	
2.18	Utility Service Provider shall be entitled to receive all amount collected on behalf of The KMC through its General Fund Account Directly credit through e-Billing system.	



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2.19	Utility Service Provider shall deposit the collected amount in the designated account of the Corporation on monthly basis after making proper entries into the relevant books as per accounts rules.	
2.20	Utility Service Provider shall keep the record relating to accounts of the Income and share the same with the Corporation for re-conciliation.	
2.21	Utility Service Provider shall not be involved in overcharging by himself or any third party contractor by any means of contract or otherwise.	Prescribed Rates
2.22	Every person residing or carrying business in the limits of Karachi Metropoliyon Corporation is liable to pay the Tax On Marriage Halls and Clubs as per the Notified rates by the Council and in the manner prescribed thereof through E.Potal KMC.	
2.23	No exemption may be granted to any private, autonomous, semi-government, government organization or any other entity not defined in these by-laws.	Collection Procedure
2.24	In case of any dispute arising between Utility Service Provider and Corporation regarding any matter arising shall have the right to resolve the dispute through arbitration under the Arbitration Act, 1940.	
2.25	The Council may at any time review the prescribed rates if in its opinion any position or change in the tax, fees structure is called for and, thereafter, may formulate or cause to be formulated a taxation proposal.	
2.26	Any error or omission in the specification printing, item will be governed by the relevant specification, rules & schedule of rates.	