



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 GAZZETTE
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 Colouims 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/15.0	Item No. 15.0 Cess on any Taxes levied by Government.	
01.1	Instruction vide Local Government Notification No. R/LG/Misc/1123/2022 Dated December 08, 2022. This Tax was Already Approved under No. 102 D. (1) Dated 07, 2023.	
Note.	CESS being collected by the Government directly On suspension of Octroi, the Government also directed to stop the Sea Dues Tax, which was the one of the source of income of KMC. and started direction collection @ 1% on total cost of Import duty calculated by the Customs on the Items arrival at Sea port, dry port and through rail, NLC & Any private Container network in KMC Limits.	
Note.	Government of Sindh may be requested to provide approx 2% share as a special grant to KMC from CESS All the Items which coming from out the country through, Sea, Air and Railway was crossing the city by using the infrastructure of KMC and KMC spending huge amount towards repair and maintenance of such infrastructure.	
Note.	CESS ON KMC INFRASTRUCTURE ; The Cess is levied and collected @ 1.5 % to 2.0 % on total value of Goods (as assessed by the Custom Authorities) of a consignment of goods entering the province from outside the country through Air or Sea and on its movement as per schedule below: -amount towards repair and maintenance of such infrastructure. Le Roads & Birdges Etc.	
Note.	CESS ON Execution of any work of Public Utility in KMC, Karachi Sindh Road Cutting Rates (For installation Of Cables, Gas, water, POL, & Their Repair & Communication, Energy Consumption Services Etc. Thereafter to maintain the Cutting infrastructure and existing land fill sites following rates hereby Levied.)	
01.0	Cess On Collection Charges for Recovery of any Tax, Actual Real Profit Value, Rent Collection Etc.	
01.1	Instruction vide Local Government Notification No. R/LG/Misc/1127/2022 Dated December 08, 2022. This Tax was Already Approved under No. 102 D. (1) Dated June 02, 2023.	
01.2	Cess on Collection of any Kind recovery From KMC, Limits by any Government Contractor / Company / Institute on behalf of Government/Statutory Institution/Any Other Department from Markets.	10 % /- Ten percent
01.3	Cess on Actual Real Annualy Profit Value Of All Industrial Area including Factories, Industries, on their Annualy Profit as Declared In Income Tax Returns by them. (Self Assesst by Factory Owners Value of Actual Profit	01 % /- on Actual Real Profit Annualy
01.4	Cess on Actual Real Annualy Profit Value Of All Energy Consumption Companies, i.e. Power & Gas Supply & Oil Companies, on their Annualy Profit as Declared In Their Yearly Report (Self Assesst by Them / Owners on Value of Actual Profit From Financial Year 1/7/00 to 30/6/00. They have to pay Tax To KMC of their last year Profit within 90 Days to KMC Every Year.	01 % /- on Actual Real Profit Annualy



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01.5	Cess on Actual Real Annually Profit Value Of All Kinds Ex Countries Companies, Agencies, Sole Distributers, Agents, Ware Houses, Suppliers who are being owned and maintained their offices/Factories/Outlets/Etc. In Karachi Territory limits, on their Annually Profit as Declared in Their Yearly Report (Self Assesst by Them / Owners on Value of Actual Profit From Finacial Year 1/7/00 to 30/6/00. They have to pay Tax To KMC of their last year Profit within 90 Days to KMC Every Year.	01 % /- on Actual Real Profit Annually
01.6	Cess on Actual Real Annually Profit Value Of All Kinds Trasportation, Communication, Constructions, Loading and Boarding, Service providing Companies who are being owned and maintained their offices Etc. In Territory limits of Karachi, Cess on their Annually Profit as Declared in Their Yearly Report (Self Assesst by Them / Owners on Value of Actual Profit From Finacial Year 1/7/00 to 30/6/00. They have to pay Tax To KMC of their last year Profit within 90 Days to KMC Every Year.	1 % /- on Actual Real Profit Annually
01.7	Cess on Actual Real Annually Profit Value Of All Kinds Cellular, Communication, Companies BTS Tower / Telephone / Mobile Telephone Etc. who are being owned and maintained their offices Etc. In Territory limits of Karachi, on their Annually Profit as Declared in Their Yearly Report (Self Assesst by Them / Owners on Value of Actual Profit From Finacial Year 1/7/00 to 30/6/00. They have to pay Tax To KMC of their last year Profit within 90 Days to KMC Every Year.	1 % /- on Actual Real Profit Annually
01.8	Cess On Monthly Rents For Lands, Bulidings, Houses, Shops, Equipments, Machineries, Vehicles Etc. in KMC, Limits by any Private Person, Owners, Contractor, Company, Institute on behalf of Govt, Sazary, Institution, or by Themselves.	01 % /- One percent
01.9	Cess for KMC Lands using by Any Building owners Boring Motors on Service roads, Fixing any equipments, machineries, Tandore, Pakwan Stand, and any Kind Fixture Fixing, Etc.	2,500/- Rupees Monthly
01.10	Cess for KMC Lands using for Fixing Gerator for Ectricity on Roads, Footpath, Passage within Municipal Limits ETC. from 01 to 100 KV	10,000/- Rupees Monthly
01.11	Cess for KMC Lands using for Fixing Gerator for Ectricity on Roads, Footpath, Passage within Municipal Limits ETC. from 100 to 200 KV	15,000/- Rupees Monthly
01.12	Cess for KMC Lands using for Fixing Gerator for Ectricity on Roads, Footpath, Passage within Municipal Limits ETC. from 200 to 300 KV	20,000/- Rupees Monthly
01.13	Cess for KMC Lands using for Fixing Gerator for Ectricity on Roads, Footpath, Passage within Municipal Limits ETC. from 300 to 500 KV	25,000/- Rupees Monthly
01.14	Cess For Using Any Part of KMC Municipal Complex Hall Using Charges Per Program.	10,000/- Per Program upto 06 hours.



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FINAL SANCTIONED REVISED TAX SCHEDULE-V, PART-II(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.
01.15	Utility Charges Municipal Complex Hall Using Charges Per Program.	10,000/- Per Program upto 06 hours.
01.16	Cess for Fixture Hording Bill Board on KMC Land, Roads, Bridges, under Birdges, Side walls, Plots, Comlex , Parks Walls For Publicty.(Except Publicty Rates.etc.)	50/- Per sq.ft Per Week
01.17	Cess for Fixture Trivision Sign Board on KMC Land, Roads, Bridges, under Birdges, Side walls, Plots, Comlex , Parks Walls For Publicty.(Except Publicty Rates.etc.)	50/- Per sq.ft Per Week
01.18	Cess for Fixture Neon Sign Board on KMC Land, Roads, Bridges, under Birdges, Side walls, Plots, Comlex , Parks Walls For Publicty.(Except Publicty Rates.etc.)	50/- Per sq.ft Per Week
01.19	Cess for Fixture Plastic Sign Board on KMC Land, Roads, Bridges, under Birdges, Side walls, Plots, Comlex , Parks Walls For Publicty.(Except Publicty Rates.etc.)	50/- Per sq.ft Per Week
01.20	Cess for Fixture Hanging Project Sign on KMC Land, Roads, Bridges, under Birdges, Side walls, Plots, Comlex , Parks Walls For Publicty.(Except Publicty Rates.etc.)	50/- Per sq.ft Per Week
01.21	Cess for Fixture Pannel Sign/ TV Inslation on KMC Land, Roads, Bridges, under Birdges, Side walls, Plots, Comlex , Parks Walls For Publicty.(Except Publicty Rates.etc.)	50/- Per sq.ft Per Week
01.22	Cess for Fixture Painting, Coloring For Publicty Purpose on KMC Land, Service Roads, Footpaths, Roads, Bridges, under/ Over Birdges, Paid Stream, Side walls, Plots, Comlex , Parks Walls For Publicty.(Except Publicty Rates.etc.)	50/- Per sq.ft Per Week
01.23	Cess for Beautification Cum Decoration Charges on Open Space ifront Of Pots/Buildings/Banglows, Outlets, Factories, Shopping Malls, Marriage Halls, Clubs, Cinema Etc. Space Using Of KMC upto 50 sq.ft	05/- Rupees Per Sq.Ft. Daily
01.24	Cess for Beautification Cum Decoration Charges on Open Space ifront Of Pots/Buildings/Banglows, Outlets, Factories, Shopping Malls, Marriage Halls, Clubs, Cinema Etc. Space Using Of KMC upto 51 to 500 sq.ft	03/- Rupees Per Sq.Ft. Daily
01.25	Cess for Beautification Cum Decoration Charges on Open Space ifront Of Pots/Buildings/Banglows, Outlets, Factories, Shopping Malls, Marriage Halls, Clubs, Cinema Etc. Space Using Of KMC Land upto 501 to 800 sq.ft.	02/- Rupees Per Sq.Ft. Daily
01.26	Cess for Beautification Cum Decoration Charges on Using KMC Open Space Land ifront Of Plots/Buildings/Banglows, Outlets, Factories, Shopping Malls, Marriage Halls, Clubs, Cinema, Etc. Space Using Of KMC upto 801 & Above sq.ft.	01/- Rupees Per Sq.Ft. Daily



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S.No	DETAIL/ DESCRIPTION OF SANCTION APROVED REVISED TAXES, RATES, TOLLS, FEES, CHARGE PARKING, CESS, RENT, LEASE RATES AND FINES, PENALTIES ETC. WITH THEIR COLLECTION BYLAWS Etc.	SANTIONED RATES Etc.
01.27	Note : On Instalation of Generator / BTS Tower / Telephone / Mobile Telephone Etc on KMC Land/Plot/Building/Complex Places/ Over Head Bldges/ By-passes/Under Passes/ Paidstreams/Etc. They have to got prelor permision From KMC authorilties, In this connection They will be allowed Area for The rent will Be charged from them In every month In Advance.	
01.28	Note : On Instalation of Sign Board / BTS Tower / Telephone / Mobile Telephone Etc For Publicity on KMC Land/Plot/Building/Complex Places/ over Head Bldges/ Bypasses/ Paidstreams/Etc. They have to got prelor permision From KMC authorilties, In this connection They will be allowed Area for The rent will Be charged from them In every month In Advance.	
01.29	Note :They have to got prelor permision From KMC authorilties for using Municipal Complex Hall ,In this connection They will be allowed special permission after charging rent and utilities charges from them in Advance.	
02.0	Cess on Sale of Urban Immoveable Property In KMC Jurisdiction including All area KPT & Cantoment Etc. (From Purchaser)	
02.1	Cess on all kinds Sell of Urban Immoveable Property on sale Agreement Price of any Factories, any Industrial, Any Industrial plot, etc. (Industrial Purpose).	0.5 % /- Each Transaction
02.2	Cess on all kinds Urban Immoveable Property Sale deed Agreement Price of Shops, Ware Houses, Godoms, Out Lets, Plaza Shops, any Commercial plot , etc , (Commercial Properties of all kinds)	0.4% /- Each Transaction
02.3	Cess on all kinds Urban Immoveable Property Sale deed Agreement Price of Nursery, Forms, Agriculture land, etc , (Agricultural Properties of all kinds)	0.3 % /- Each Transaction
02.4	Cess on all kinds Urban Immoveable Property Sale Agreement Price of (Residencial Properties of all kinds) .	0.2 % /- Each Transaction
02.5	Cess on all kinds Urban Immoveable Property Gifts of Any Kind Property Registered (All Kind Urban Immoveable Property) .	10,000/- Each Transaction



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03.0	Cess on Annual Rent Of Urban Immovable Property in KMC jurisdiction including All area KPT & Cantorment Etc. (From Land Lord / Owner Of The Property).	
03.1	Cess on all kinds Rental urban Immoveable Property on annual rental value of all kinds Factories, any Industrial plot, etc, (Industrial Purpose).	0.5 % /- Each Transaction
03.2	Cess on all kinds Rental Urban Immoveable Property on Annual Rental Value of Buildings & Lands. (Commercial Purpose).	0.4 % /- Per Anum
03.3	Cess on all kinds Rental Urban Immoveable Property on annual rental value of All Kinds Agriculture Land, Forms, Nursaries etc. (Agriculture Purpose).	0.3 % /- Each Transaction
03.4	Cess on all kinds Rental Urban Immoveable Property on annual rental value of Houses, Flats, Banglows, Plots ,etc , (Residential Purpose only).	0.2 % /- Total Rent Value Per Anum
03.5	Note : Cess on all kinds Immoveable Property on Sale & on annual rental value of (Residencial, Commercial, Agrictural, And Industrial Properties of all kinds) will be collecled from Purchaser and Land Lord as mention above rates in KMC Jurisdiction, Karachi Sindh.	
03.6	Note (I): Annual rental value of properties will be assessed by Concerned Senior Director Taxes/ Director Taxes/Taxation Officer of KMC in over all Sugestions and supervision of Director R&R, F.A, KMC. (ii) Above Cess ax will be charged from owner of the said property Annually.	
04.0	Cess on All Kinds Urban Immovable Property (Per Sq.Ft. Per Anum Basis.) On Property Tax Rates.	
04.1	Cess on Urbon Immovable property Building 01 Sq Yards to 120 Sq.Yards (Residential)	Rs. 01/-Per Sq.Yar Per Year
04.2	Cess on Urbon Immovable property Building 120 Sq Yards to 240 Sq.Yards (Residential)	Rs. 02/-Per Sq.Yar Per Year
04.3	Cess on Urbon Immovable property Building upto 241 to 400 Sq.Yards (Residential)	Rs. 03/-Per Sq.Yar Per Year
04.4	Cess on Urbon Immovable property Building Upto 401 to 1000 Sq.Yards (Residential)	Rs. 04/-Per Sq.Yar Per Year
04.5	Cess on Urbon Immovable property Building from 1001 Sq.yards (Residential)	Rs. 05/-Per Sq.Yar Per Year
04.6	Cess on Urbon Immovable property Building upto 240 Sq.Yards (Commercial)	Rs. 04/-Per Sq.Yar Per Year
04.7	Cess on Urbon Immovable property Building upto 241 to 400 Sq.Yards (commercial)	Rs. 05/-Per Sq.Yar Per Year



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04.8	Cess on Urban Immovable property Building Upto 401 to 1000 Sq.Yards (Commercial)	Rs. 06/-Per Sq.Yar Per Year
04.9	Cess on Urban Immovable property Building from 1001 Sq.yards (Commercial)	Rs. 08/-Per Sq.Yar Per Year
04.10	Building / Plots Of Power Houses ,Cool Mines Any Industry,Factory,Crash ,Ratl ,Any other commercial Plot From 1 Sq.Yard To 1000 Sq. Yards	Rs. 10/-Per Sq.Yar Per Year
04.11	Cess on all Kinds Urban Immovable property Building / Plots Of Power Houses ,Cool Mines ,Any Industry ,Factory,Crash ,Ratl ,Any other commercial Plot From 1001 Sq.Yard To on Ward Sq. Yards	Rs. 25/-Per Sq.Yar Per Year
04.12	Note : Cess on all kinds Urban Immoveable Property (Residencial, Commercial, Agrictural, And Industrial Properties of all kinds) will be collectd from Owner, Land Lord as mention above rates In KMC Jurisdiction, Karachi Sindh.	
04.13	Note All Kinds Properties detail will be assessed by Concerned Senior Director Taxes, Director Taxes, Taxation Officer, of KMC In over all Sugestions and Supervsion of Director R&R, F.A, KMC. and makking the record of City Property and Cess Collection Data through E-Portal System so that People can pay easily through Electronic Mode. Above rates bills will be issued by the concord Taxation Officer (General) (Cess will be charged from owner of the said Urban Immoveable property Annually).	
05.0	RIGHT OF WAY INFRASTRUCTURE CUTTING / ROAD CUTTING RATES FOR KARACHI CITY.	
Note.	Instruction vide Local Government Notification No. RO/UG/Misc/41271/2022 Dated December 08, 2022 This Tax was Already Approved vide G.O. No. 215 Dated April 18, 2019.	
05.1	Right of Way Infrastructure Cutting Of City for Conventional Road (6 cm machine carpetting) Minimum width of Road should not be less than 10ft.	1096/34= Per Sft.
05.2	Right of Way Infrastructure Cutting Of City for Conventional Road (3 cm Asphalt Cocreate Road) Minimum width of Road should not be less than 10ft.	596/34= Per Sft.
05.3	Right of Way Infrastructure Cutting Of City for Conventional Road (Foot Path Major Road) Minimum width of Road should not be less than 10ft.	896/34= Per Sft.
05.4	Right of Way Infrastructure Cutting Of City for Conventional Road (Foot Path Minor Road) Minimum width of Road should not be less than 10ft.	696/34= Per Sft.
05.5	Right of Way Infrastructure Cutting Of City for Conventional Road (Katcha Portion) Minimum width of Road should not be less than 10ft.	296/34= Per Sft.



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05.6	Right of Way Infrastructure Cutting Of City for AASHITO Standard Road (City Artrial Road Minimum width of Road should not be less than 10ft.	1233/17= Per Sft.
05.7	Right of Way Infrastructure Cutting Of City Service Road for AASHITO Standard Road (City Artrial Road Minimum width of Road should not be less than 10ft.	1433/17= Per Sft.
05.8	Right of Way Infrastructure Cutting Of City FOOT PATH for AASHITO Standard Road (City Artrial Road Minimum width of Road should not be less than 10ft.	1633/17= Per Sft.
05.9	Right of Way Infrastructure Cutting Of City FOOT PATH of Service Road for AASHITO Standard Road (City Artrial Road Minimum width of Road should not be less than 10ft.	15233/17= Per Sft.
05.10	Right of Way Infrastructure Cutting Of City for Conventional Road (5 cm machine carpetting) Minimum width of Road should not be less than 10ft.	1896/34= Per Sft.
05.11	Right of Way Infrastructure Cutting Of City for Conventional Road (3 cm Asphalt Cocrete Road) Minimum width of Road should not be less than 10ft.	996/34= Per Sft.
05.12	Right of Way Infrastructure Cutting Of City for Conventional Road (Foot Path Major Road) Minimum width of Road should not be less than 10ft.	1296/34= Per Sft.
05.13	Right of Way Infrastructure Cutting Of City for Conventional Road (Foot Path Minor Road) Minimum width of Road should not be less than 10ft.	1396/34= Per Sft.
05.14	Right of Way Infrastructure Cutting Of City for Conventional Road (Thrust Boring) Minimum width of Road should not be less than 10ft.	496/34= Per Sft.
05.15	Right of Way Infrastructure Cutting Of City for Conventional Road (Green Belt) Minimum width of Road should not be less than 10ft.	986/36= Per Sft.
05.16	Right of Way Infrastructure Cutting Of City for Conventional Road (Over Head fibre Optical cable/ cable wire etc.) Minimum width of Road should not be less than 10ft.	076/34= Per Sft.
05.17	Right of Way Infrastructure Cutting Of City for AASHITO specification Road (City Artrial Road Minimum width of Road should not be less than 10ft.	2,133/17= Per Sft.
05.18	Right of Way Infrastructure Cutting Of City for AASHITO specification Service Road (City Artrial service Road Minimum width of Road should not be less than 10ft.	1,933/07= Per Sft.
05.19	Right of Way Infrastructure Cutting Of City PAVED FOOT PATH for AASHITO Specification Road (City Artrial Road Minimum width of Road should not be less than 10ft.	1,533/17= Per Sft.



KARACHI METROPOLITAN CORPORATION, KARACHI SINDH.

FINAL SANCTIONED REVISED TAX SCHEDULE-V, PART-4(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.
05.20	Right of Way Infrastructure Cutting Of City FOOT PATH of Service Road for AASHITO Standard Road (City Artrial Road Minimum width of Road should not be less than 10ft.	1,533/17= Per Sft.
05.21	Right of Way Infrastructure Cutting Of City for Paver Footh Path as per Side Requirement	1576/85 Per Sft.
05.22	Right of Way Infrastructure Cutting Of City for Major Roads 4cm to 5cm Minimum width of road should not less than 10 ft	1835/79= Per Sft.
05.23	Right of Way Infrastructure Cutting Of City for Minor Roads carpat (hand laying) as per side requirement	1652/54= Per Sft.
05.24	Right of Way Infrastructure Cutting Of City for Cement Concreate Footpath as per side requirement	1492/59= Per Sft.
05.25	Right of Way Infrastructure Cutting Of City for CC Paver Or Brick Pavor Road Cutting as per side Requirement	1466/85= Per Sft.
05.26	Right of Way Infrastructure Cutting Of City for Tile foothpath of Conventional Footpath Road as per side requirement	1571/97= Per Sft.
05.27	Right of Way Infrastructure Cutting Of City for Open Plot, Katcha Road Cutting as per side requirement	076/34/= Per Sft.
05.28	Right of Way Infrastructure Cutting Of City for Gas Connection Commercial Line Charges as per side requirement.	181/38= Per Sft.
05.29	Right of Way Infrastructure Cutting Of City for Cable of K.Electric/ Telephone /Mobile Tower Pole Road Cutting Charges.	592/59= Per Sft.
05.30	Right of Way Infrastructure Cutting Of City for Water Supply line Cutting for 1/2 to 1" Dia for Domestic Use as per side requirement	159/56= Per Sft.
05.31	Right of Way Infrastructure Cutting Of City for Water Supply Line Road Cutting Charges For Commercial / Hautling/ Hotel/Etc. Purpose only	771/97= Per Sft.
05.32	Right of Way Infrastructure Cutting Of City for Water Supply Line Road Cutting Charges For Industries/ Factories Purpose only	966/85= Per Sft.
05.33	Right of Way Infrastructure Cutting Of City for Green belt Road Cutting Charges A Category	1435/79= Per Sft.
05.34	Right of Way Infrastructure Cutting Of City for Gas Connection Line Road Cutting Charges For Domestic Purpose only.	092/59= Per Sft.
05.35	Right of Way Infrastructure Cutting Of City for Gas Connection Line Road Cutting Charges For Commercial / Hotling Purpose only	167/97= Per Sft.
05.36	Right of Way Infrastructure Cutting Of City for Gas Connection Line Road Cutting Charges For Industries/ Factories Purpose only	255/79= Per Sft.
05.37	Right of Way Infrastructure Cutting Of City for Green belt Road Cutting Charges B Category	1206/25= Per Sft.



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05.38	Right of Way Infrastructure Cutting Of City for Diging for Over head optical wires/Gas lines/watersupply lines/PTCL Lines/ K.Electric Lines /Publicity Pole on Footh path, Green Belt or any Public Property owned by KMC, Karachi Sindh.	252/70= Per Sft.
05.39	Right of Way Infrastructure Cutting Of City for Water Supply Rate For 1/4 Dia Line Of Domestic Use Only (Houses)	50/- Per Sq.Ft
05.40	Right of Way Infrastructure Cutting Of City for Water Supply Rate For 1/2 Dia Line Of Domestic Use Only (Houses)	60/- Per Sq.Ft
05.41	Right of Way Infrastructure Cutting Of City for Water Supply Rate For 1/3 Dia Line Of Domestic Use Only (Houses)	70/- Per Sq.Ft
05.42	Right of Way Infrastructure Cutting Of City for Water Supply Rate For 1/4 Dia Line Of (Hotels ,Polutry Form,Doobl Ghat ,Merralge Hall,Petrol Pump ,Dairi Form , any Small Industry, ice Factory, Any Commercial Line) .	100/- Per Sq.Ft Per
05.43	Right of Way Infrastructure Cutting Of City for Water Supply Rate for 1/2 dia (Hospitals , Schools ,Clinics) .	100/- Per Sq.Ft Per
05.44	Condition : The Road Cutting NOC is Valid For 30 days, and any Agency must complete their work within 30 day. Incase of Failure to start work within 30 day he must have to pay 05% late working charges in addition above charges .	05 % On Total Bill
05.45	Right of Way Infrastructure Of City Lands , Buildings , Equipments ,Machinerles ,Vehicals, Valley, Fixed Charge Parking Etc Collection by All Companies in KMC. Limits.	25 %/- (Total Sale Price Or Collection)
05.46	Right of Way Infrastructure Of City Road Cutting Charges From All Kinds Roads / Infrastructure Cutting (which are not being maintain and owned by KMC Etc.) Collection by any Other Body,Le. Federal, Sindh Government, Cantoment Board, KPT, Etc. In Jurisdiction / Limits Of KMC. Sindh Karachi.	10 % /- (Total Road Cutting Bill Collection)
06.0	Rates On Water Supply If Service Provide By The KMC Authorities	
06.1	Monthly Water Supply Rate For 1/4 Dia Line Of Domestic Use Only (Houses)	300/- Rupees Monthly
06.2	Monthly Water Supply Rate For 1/2 Dia Line Of Domestic Use Only (Houses)	300/- Rupees Monthly
06.3	Monthly Water Supply Rate For 1/3 Dia Line Of Domestic Use Only (Houses)	1000/- Rupees Monthly
06.4	Monthly Water Supply Rate For 1/4 Dia Line Of (Hotels ,Polutry Form,Doobl Ghat ,Merralge Hall,Petrol Pump ,Dairi Form , any Small Industry, ice Factory, Any Commercial Line)	1000/- Rupees Monthly *
06.5	Monthly Water Supply Rate for 1/2 dia (Hospitals , Schools ,Clinics)	1000/- Rupees Monthly

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06.6	Connection Fixation Charges Of Water Supply by Plumber Of K. M.C s.	1000/- Per Connection
06.7	Mettled Road Cutting Charges.(Per Running foot) For Water Supply Purpose Only.	500/- Per Sq.Ft.
06.8	Reopen Charges of Water Supply. Connection Of Commercial /Industrial	1000/- Rupees One Time
06.9	Reopen Charges of Water Supply. Connection Of Domestic	1000/- Rupees One Time
06.10	Deposite For 1/2 Dia Line Of Houses connection (Domestic Only)	5000/- Rupees One Time
06.11	Deposite For 1/2 Dia Line Commercial Lines.	10000/- Rupees One Time
06.12	Deposite For 3/4 Dia Line Of Houses connection	10000/- Rupees One Time
06.13	Deposite For 3/4 Dia Line Commercial Lines.	15000/- Rupees One Time
06.14	Note (i) Reopen Charges of Disconnected w.s lines will be taken again on same rates (ii) Special Permission will be required for more than 1/2 dia from Chief Executive. Two Connection will be allowed of 1/2 Dia on Demand on same rates. (iii) Three Months Advance Charges Will be Collected Before Connection Of The Line.	2000/- Rupees one Time
07.0	KMC School, Library, Nursing Centres, Training Centres, Etc. Fees Etc.	
07.1	Admission Fees	Free/- Per Annum
07.2	Tuition Fees Monthly	Free/-Monthly
07.3	Utility Charges, Etc. Fees	Free/- Rupees
07.4	Pass Certificate Etc.	Free/- Rupees
07.5	Note (i): The Above Fees will not be charge from Any Students/ Especially From Widow/Disable Person/Orphan Children & Scholar /Stipened will be allow them from Karachi Metropolitan Corporation, Karachi Sindh.Own Funds.	
08.0	KMC Homeopathic Hospital & Dispensary Fees	
08.1	For more details please refer to the notification No. RC/UG/MAH/4(23)/2023 Dated 14/11/2023 For more details please refer to the notification No. V/1 dated June 14/1/2023	
08.2	Admission Fees	100/- Rupees
08.3	OPD Fees.	100/- Rupees
08.4	Other fees as per prescription of Doctor	Open
08.5	Test fees as per Prescription of Doctor	Open



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09.0	Tender Fees Of Development Schemes Contracts For Participate In Contracts (Non Refundable fees)	
09.1	D Class Contract Limit of Contract from 0.1000 to 0.300 Million	0200/- Rupees
09.2	C Class Contract Limit of Contract from 0.301 to 01.000 Million	0500/- Rupees
09.3	B Class Contract Limit of Contract from 01.001 to 02.000 Million	1,000/- Rupees
09.4	A Class Contract Limit of Contract from 2.001 to 5.000 Million	2,000/- Rupees
09.5	A-1 Class Contract Limit of Contract from 5.001 to 10.000 Million	5,000/- Rupees
09.6	A-1 Premium Class Contract Limit of Contract from 10.001 to 20.000 Million	10,000/- Rupees
09.7	A-1 Prestige Class Contract Limit of Contract from 20.001 to 50.000 Million	20,000/- Rupees
09.8	A-1 Superime Class Contract Limit of Contract from 50.001 to 100.000 Million	50,000/- Rupees
09.9	A-1 Platinum Class Contract Limit of Contract from 100.001 Million & Above	100,000/- Rupees
10.0	Participation / Registration Fees for Participate In Open Auctions of Taxes/ Fees / Plots / Buildings/ Shops/ And Other Auction / Contracts To Participate In Contracts (Non Refundable fees)	
10.1	E Class Contract Limit of Contract from 0.001 to 0.1000 Million	200/- Rupees
10.2	D Class Contract Limit of Contract from 0.1000 to 0.250 Million	500/- Rupees
10.3	C Class Contract Limit of Contract from 0.251 to 0.750 Million	1,000/- Rupees
10.4	B Class Contract Limit of Contract from 0.751 to 2.000 Million	2,000/- Rupees
10.5	A Class Contract Limit of Contract from 2.001 to 5.000 Million	3,000/- Rupees
10.6	A-1 Class Contract Limit of Contract from 5.001 to 10.000 Million	7,500/- Rupees
10.7	A- Premium Class Contract Limit of Contract from 10.001 to 20.000 Million	10,000/- Rupees
10.8	A-Prestige Class Contract Limit of Contract from 20.001 to 50.000 Million	50,000/- Rupees
10.9	A-Superime Class Contract Limit of Contract from 50.001 to 100.000 Million	100,000/- Rupees
11.0	Collection Charges for Recovery of any Tax on behalf of Government, District Government, Union Administration or any statutory Body as prescribed/Collection Charges Tax	
11.1	CESS being collected by the Government From Karachi City Directly Will pay Share on Monthly / Annually Basis share of Total Collection By The Government.	02.5 % /-
11.2	Cess on Municipal Infrastructure Toll Fee Recovery from Commercial vehicles entered/passing through the city by using the Infrastructure/land owned by the KMC C/o KPT Authorities, Any Other organization In Collaboration Of KMc. Staff.	1000/- Rupees Per Large Vehical



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11.3	Cell On suspension of Octrol, the Government also directed to stop the Sea Dues Tax, which was the one of the source of income of KMC, and started direction collection @ 1% on total cost of Import duty calculated by the Customs on the Items arrival at Sea port, dry port and through rail .They are Bound to Pay Share on monthly/ Annually Share of Total Collection from City.	01 %/- Of Total Custom Daily.
11.4	Cess Toll fee may be introduced at RCD, National and Super Highway before the limit of NHA to collect fee from the commercial vehicle either passing through the city or entering in the city by using the land owned by the KMC as per rates as is done before start of Hyderabad city on same rates.	1000/- Rupees Per Tiruk.
11.5	Cess From Government may be requested to provide approx 2% share as a special grant to KMC from Total CESS Collection Montly Basis.	02 %/-
12.0	Cess Recovery from Use & Maintanace Of Grave Yards Land and Entry Etc.	
12.1	It is observed that at present various shops e.g. Flower shops, Stone makers, Rati, Bagri, Block and Cement shops are working inside the major grave yards.	500/- Rupees Per Shop daily
12.2	To enhance the recovery from grave yard, the such shcp keepers may be allowed to carry out their relevant business inside the grave yards by paying rent @ 20,000/- per month subject to conditioned entered into agreement with concerned department for 11 months (purely on provisionally basis) the such agreement will be on Terms and conditions of grave yard by-laws	20,000/- Rupees Per Month
12.3	A summary is required to be floated to Government of Sindh for consideration.	
12.4	All the Items which coming from out the country through, Sea, Air and Railway was crossing the city by using the Infrastructure of KMC and KMC spending huge amount towards repair and maintenance of such Infrastructure.	01 %/-
12.5	Rate for Collection of recovery From Karachi Metropolitan Corporation, Karachi Sindh.Limits by any Contractor / Company / Institute on behalf of Government/Statuty institution/Any Other Department from Markets.	2 %/-



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13.0	Fines for Illegal Parking, Hauling, Paki Piri, Building Material Entry Etc. Any Kind Of Vehicals	
13.1	Instruction vide Local Government Notification No. RO/IG/Misc./1127/2022 Dated December 08, 2022. This Tax was Already Approved vide Resolution No. 13/2022 Dated June 20, 2022.	
13.2	Fines for Illegal Parking, Hauling Any Large Vehicals (Buses, Trucks, Tractor Trolleys, Wagons, Any large Vehical) .Daily Basis	2,000/- Rupees Daily basis
13.3	Fines for Illegal Parking, Hauling Any Kind Light Vehicals (Suzukies, Pickup, Jeep, Datsun, Taxi, Mini Taxi, Kia, Shezor, Any Loading Vehical Etc). Daily Basis	500/-Rupes Per Vehical Daily Basis
13.4	Fines for Illegal Parking, Hauling Any Kind Light Vehicals (, Chigchi, Riksha, Etc). Daily Basis	200/- Rupees Per Vehical Daily Basis
13.5	Fines for Illegal Parking, Hauling Any Kind Carts, Camel Cart, Donkey Cart, Tangha Cart, Bull Cart, Cycles Cart, Motor Cycles Cart, Chingchi Cart loader Etc. .	100/- Rupees Per Vehical Daily Basis
13.6	Fines for Illegal Parking, Hauling Any Vvhical Infront Show Rooms, Before Shop vehicales, Before goods Company on KMC Plots, Roads, Footpaths .Daily Basis	100/- Rupees Per Vehical Daily Basis
13.7	Fine Will be charge from Non Paying Paki Piri Charges on aquiring of Public Places Like Footpath Etc.	12,000/- Rupees Monthly
13.8	Fine Will be Charges without having Entry Fees Slip from All kinds Rati /Bajri/ Iron/Any Building Material In The City Area Limits ETC	200 /- Rupees Per Truk
13.9	Entry Fees on All kinds Goods, Fruits, Vegetable Material In The City Area Limits ETC	500 /- Rupees Per Truk
13.10	Fines for Chair On Roads	100/- Per Day daily
13.11	Fines for Table On Roads	150/- Per Day daily
13.12	Fines for Cabin / Counter / Dhakal On Roads	500/- Per Day daily
13.13	Fines for Thella/ Sandal/Stand On Roads	300/- Per Day daily
13.14	Fines for Dages /Pakwan Handa On Roads	500/- Per Day daily
13.15	Fines for Cupboard/Wardrode On Roads	500/- Per Day daily
13.16	Fines for Fridge/ Deep-Freezer On Roads	2,000/- Per Day daily
13.17	Fines for Bye-Cycles On Roads	500/- Per Day daily
13.18	Fines for Motor-Cycle On Roads	2,000/- Per Day daily
13.19	Fines for Sugar-Cane Maxhine On Roads	3,000/- Per Day daily
13.20	Fines for Any article / Other Item On Road	25% Cost Value/- Per Day daily



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14.0	Fines On Illegal Benefits derived any work of Public Utililties maintained by the Council.	
14.1	Fine On Illegal Fixing / Digging Charges Of Poles of Electricity (K.E) , Fine On Illegal Telephone , Mobile Companies ETC	579/22 Per Sq.Ft.
14.2	Fine On Illegal Wastage Of Ice Industries / Drainage Fee	100,000/- Rupees Monthly
14.3	Fine On Illegal Wastage Of Small Industries / Drainage Fee	75000/- monthly
14.4	Fine On Illegal Wastage Of Big Industries / Drainage Fee	100000/- monthly
14.5	Fine On Illegal Wastage water charges of Ice Factory,Mineral water Plant ETC / Drainage Fee	50000/- monthly
14.6	Fine On Illegal Pakki Piri fee on aquiring of Public /Karachi Metropolitan Corporation, Karachi Sindh. Streets ,roads , For Generator & Hording boards .	120,000/- Rupees Monthly
14.7	Fine On Illegal Kachi Piri fee on aquiring of Public Streets ,roads ,wall streets,plots, etc Chapra ,Hording boards , Publicity Boards ,or any other kinds boards , Donkey Cart , Tangha ,Building Material ,Gara ETC,Bull Cart ETC,Chapra Infront The shops	5000/- Rupees Daily
14.8	Fine On Illegal Entry Fees on All kinds Rati /Bajrl/Trom/Any Building Material In The City Area Limits ETC	2000 /- Rupees Per Truk
14.9	Fine On Illegal Entry Fees on All kinds Goods ,Fruits,Vegetable Material In The City Area Limits ETC	5000 /- Rupees Per Truk
14.10	Fine On Illegal Entry Fees on All kinds Big Animal In The City Area Limits ETC	5000 /- Rupees Per Tanimal
14.11	Fine On Illegal Entry Fees on All kinds Small Animal In The City Area Limits ETC	2500 /- Rupees Per Animal
14.12	Fines for Illegal Road Cutting Any City Artrial Road (AASHTO) Minimum width of Road should not be less than 10ft.	2896/34= Per Sft.
14.13	Fines for Illegal Road Cutting Any City Service Road (AASHTO).	2733/17= Per Sft.
14.14	Fines for Illegal Road Cutting Any City Paver Footh Path.	2666/85 Per Sft.
14.15	Fines for Illegal Road Cutting Any City Major Roads 4cm to 5cm Minimum width of road should not less than 10 fts	2735/79= Per Sft.
14.16	Fines for Illegal Road Cutting Any CityMinor Roads car pate.	2452/54= Per Sft.
14.17	Fines for Illegal Road Cutting Any City Cement Concreate Footpath.	2492/59= Per Sft.
14.18	Fines for Illegal Road Cutting Any City CC Paver Or Brick Pavor Road.	2666/85= Per Sft.
14.19	Fines for Illegal Road Cutting Any City Tile foothpath of Conventional Footpath.	2571/97= Per Sft.
14.20	Fines for Illegal Road Cutting Any City Katcha Road.	1220/75/- Per Sft.
14.21	Fines for Illegal Road Cutting Any City Thrust Booring.	1321/38= Per Sft.
14.22	Fines for Illegal Road Cutting Any City Road Etc. for K.Electric/ Telephone /Mobile Tower Pole.	2492/59= Per Sft.



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14.23	Fines for Illegal Road Cutting Any City Water Supply line Etc.	1259/56= Per Sft.
14.24	Fines for Illegal Road Cutting Any City Green belt Cutting Etc.	2635/79= Per Sft.
14.25	Fines for Illegal Road Cutting Any City Gas Connection	592/59= Per Sft.
14.26	Fines for Illegal Road Cutting Any City Diging for Over head optical wires/Gas lines/watersupply lines/PTCL Lines/ K.Electric Lines /Publicity Pole on Footh path, Green Belt or any Public Property owned by KMC. Karachi Sindh.	522/70= Per Sft.
14.27	Fines for Illegal Road Cutting Any City Lands using for Boring Motors on Roads , Equipments ,Machineries Etc.	1522/70= Per Sft.
14.28	Fines for Illegal Road Cutting Any City Lands using for Fixing Gerator for Ectricity on Roads .Footpath,Passage within KMC. Limits.	2522/70= Per Sft.
14.29	Fines for Illegal Installation Anywhere In City Hording Bill Board, Plastic Sign Board, Trivlon on KMC Plots/Building Rent	2522/70= Per Sft.
14.30	Note : On Illegal Instalation of Generator, Publicity Boards Etc.on KMC Land/Plot/Building/Public Places/ Over Head Bridges/ By Pases/ Under Ground Bypasses/ Bridges Walls, Pillor Etc. They have to got prelor permision From KMC, Karachi Sindh.authorities, In this connection They will be allowed Area for The rent will Be charged from them In every month In Advance.	
14.31	Note : On Illegal Instalation And Cutting For Generator/ K.Electric/ Pol/Antina/ Tower/Publicity Sign boards Etc KMC Land /Plots/Buildings/ Public Places They have to got prelor permision From KMC authorities, In this connection They will be allowed Area for It. The rent will Be charged from them In every month In Advance.	
15.0	Penalties or Fines for Violation (Non Depositors) of Above Cess Fees and Violating by-laws	
15.1	Mixing Raw Water Or Chemical In Pure Milk	50,000/= Each Time Violation
15.2	Mixing Unhyginic Items Or Chemical In Pure Subs! & fruits Etc.	50,000/= Each Time Violation
15.3	Mixing Low quility Item In High grading Itemc of Food etc. In Pure Items	50,000/= Each Time Violation
15.4	Mixing Sand, Mud, Etc. In grain and food Items Or Chemical In Pure Items	50,000/= Each Time Violation
15.5	Mixing And selling Beverage Of Low Quility Or Chemical In Pure Beverage Items.	50,000/= Each Time Violation
15.6	Mixing And Selling hazardous / dead Chiken meat In Markets Or Chemical Meat Instead of Pure meat	50,000/= Each Time Violation
15.7	Mixing And Selling hazardous / dead Animal meat In Markets Or Chemical Meat Instead of Pure meat	50,000/= Each Time Violation
15.8	Illegal Maintenance of Abbatoirs and Cattle colonies and violating the specified by-laws	50,000/= Each Time Violation



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15.9	Illegal+B240 Encroachment on land owned by the KMC and Removal of Encroachment from the properties owned by the KMC	50,000/= Each Time Violation
15.10	Illegal stray animals and animals trespass and establishing cattle pounds; and	50,000/= Each Time Violation
15.11	Illegal kilns, potteries and other kilns within the residential area;	50,000/= Each Time Violation
15.12	Any other function which government may assign	50,000/= Each Time Violation
15.13	Illegal Encroachment Storm water drainage network and Fixing Nurseries Etc.	50,000/= Each Time Violation
15.14	Illegally through Solid waste , Hazardous waste and disposal, including land fill in city are and recycling it.	50,000/= Each Time Violation
15.15	Illegally Industrial and hospital hazardous and toxic waste treatment and disposal.	50,000/= Each Time Violation
15.16	Illegal control of air, water, and soil pollution etc.	50,000/= Each Time Violation
15.17	Without NOC Distrubing Master planning land use, zoning and classification, reclassification	50,000/= Each Time Violation
15.18	Without NOC Of KMC Erect & Re-Erect building and violeting rules and planning standards.	50,000/= Each Time Violation
15.19	Illegally Damging Trees, Parks, Forest, Play Ground, sporting and other recreational facilities Etc..	10,000/= Each Time Violation
15.20	Illegally Damaging and Digging KMC Public Transport and Mass Transit, Passenger and Freight Transit, Terminals Traffic Planning, Engineering and Parking Etc.	50,000/= Each Time Violation
15.21	Illegally Damaging Industrial Estate and Technological Parks, ZOO , kmc OFFICE Blocks, Buildings Roads, Service Roads, Close Service Road, street Etc.	50,000/= Each Time Violation
15.22	Illegal Bathing and Washing places.	10,000/= Each Time Violation
15.23	Illegal Dhobi gats and Washerman at Public Places..	10,000/= Each Time Violation
15.24	Illegal Public ferries.	10,000/= Each Time Violation
15.25	Illeggal Public Fisheries.	10,000/= Each Time Violation
15.26	Illegal Making or selling Un hygienic Articles of Food and Drinks	50,000/= Each Time Violation
15.27	Illegal running Private Markets.for Non-Custom paid Markets.	50,000/= Each Time Violation
15.28	Illegal Established Slaughter Houses and selling Un-Hygienic Itms..	100,000/= Each Time Violation
15.29	Without NOC And aproval from KMC Erection and re-erection of Buildings.	500,000/= Each Time Violation



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15.30	Without Inspection Of Fire Department Complete of Buildings, alteration of buildings etc.	100,000/- Each Time Violation
15.31	Illegal and Encroached building on Public / KMC Land Constructed buildings.	100,000/- Each Time Violation
15.32	Illegaly Encroached and Closuare of Public Streets.	500,000/- Each Time Violation
15.33	Damaging Street Lighting.	10,000/- Each Time Violation
15.34	Illegaly Drain Street Watering.	50,000/- Each Time Violation
15.35	Making Hindrance and Digging Road are using for Traffic Control.	50,000/- Each Time Violation
15.36	Illegal Parking on Public Places.	500/- Each Time Violation
15.37	Illegaly Doing Dangerous and offensive articles and trades in Domestic Markets.	500,000/- Each Time Violation
15.38	Illegaly Digging Burial and burning places casusing for buried body.	500,000/- Each Time Violation
16.0	Certificate Fees For Residence, Births, Death, Marriages, No-Marriage, Adoptions, Feasts, Voter, Diverose, Nikah Registrar, No-Dues, It whom May be Concerned, Life, etc. Certificate.	
16.1	Birth Entry Certificate	100/- Rupees
16.2	Death Entry Certificate	100/- Rupees
16.3	Marriage Entry / Nikah Certificate	500/- Rupees
16.4	Divorce entry Certificate	500/- Rupees
16.5	Residence Certificate	200/- Rupees
16.6	Adoption Certificate	500/- Rupees
16.7	Feast Certificate	1000/- Rupees
16.8	Nikhah Registrar Certificate	10000/- Rupees
16.9	Population Certificate	100/- Rupees
16.10	Voter Certificate	100/- Rupees
16.11	No dues Certificate	1000/- Rupees
16.12	Life Certificate	100/- Rupees
16.13	No-Marriage Certificate	500/- Rupees
16.14	It Whom May be Concened Certificate	500/- Rupees
16.15	Any Other Certificate fees. Not mention here.	200/- Rupees
16.16	Note : All Kinds Certificates will be Issued By Chief Executive/ Senior Director (Taxes), Senior Director (R&R) FA.KMC, Karachi Sindh.	



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 APROVED REVISED TAXES, RATES, TOLLS, FEES, CHARGE PARKING, CESS, RENT, LEASE RATES AND FINES, PENALTIES ETC. WITH THEIR COLLECTION BYLAWS Etc.	SANTIONED RATES Etc.
17.0	CESS ON USING KMC INFRASTRUCTURE Etc.	
17.1	CESS ON KMC INFRASTRUCTURE ; The Cess is levied and collected @ 1.2 % to 2.0 % on total value of Goods (as assessed by the Custom Authorities) of a consignment of goods entering the province from outside the country through Air or Sea and on its movement as per schedule below: -amount towards repair and maintenance of such Infrastructure.i.e Roads & Birdges Etc.	
17.2	Schedule	
17.3	Net weight of Goods	
17.4	Up to 1250 Kilogram	1.20% of total value of goods as assessed by the TO
17.5	Exceeding 1250 Kilograms but not exceeding 2030 Kilogram	1.21% of total value of goods as assessed by the TO
17.6	Exceeding 2030 Kilograms but not exceeding 4060 Kilogram	1.22% of total value of goods as assessed by the TO
17.7	Exceeding 4060 Kilograms but not exceeding 8120 Kilogram	1.23% of total value of goods as assessed by the TO
17.8	Exceeding 8120 Kilograms but not exceeding 16000 Kilogram	1.24% of total value of goods as assessed by the TO
17.9	Exceeding 16000 Kilograms	1.25% of total value of goods as assessed by the TO
18.0	CESS ON THE ROADS AND BIRDGES BUILDING AND OTHER CONSTRUCTION IN KMC LIMITS.	
18.1	CESS by-laws	
18.2	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:-	
18.3	Levy of cess.—For the purpose of levy of cess under 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:-	
18.4	Short title and commencement.—	



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18.5	These by-laws may be called the "CESS On Infrastructure Use of Roads Birdges, Fly Over Roads, Under Passes, Building and Other Construction Work by-laws 2023.	
18.6	They shall come into force on the date of their publication in the Official Gazette.	
18.7	Definitions.—In these by-laws, unless the context otherwise requires,	
18.8	"Act" means the Sindh Local Government Act. 2013 Amendate upto August 2023.	
18.9	"Corporation" means Karachi Metropolitan Corporation.	
18.10	"Council" means council of Karachi Metropolitan Corporation;	
18.11	"Income" means Income from collection on account of CESS On Infrastructure use of Roads, Birdges, Flyovers, Under Passes, Buildings, and Other Construction but shall not include grants, contributions and deposits;	
18.12	"Senior Director Taxes, Tax Department KMC " means Concerned Head Of Department for CESS Collection Etc. of KMC.	
18.13	"Form" means the form annexed to these by-laws;	
18.14	all other words and expressions used in these by-laws but not defined and defined in the Act or in the main Act shall have the meanings respectively assigned to them in those Acts;	
18.15	"specified" means specified by a KMC by an order published in the Official Gazette;	
18.16	"Cess Collector" means an officer appointed by the KMC for collection of cess under the by-laws;	
18.17	"Taxation Officer" means a gazetted officer of SCUG Administration Branch Being Posted in KMC or an officer of a local authority holding an equivalent post to a gazetted officer of the KMC appointed by such KMC authorities or assessment of Cess under these by-laws;	
18.18	"Appellate Authority" means an officer, senior in rank to the Assessing Officer, appointed by the KMC For the purposes of These by-laws.	
18.19	"CESS ON ROADS , BIRDGES, FLY OVER, UNDER PASSES, Buildings 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;	
18.20	"Utility Service Provider" means any utility service provider operating within the territorial limits of Karachi;	
18.21	Words end expressions used herein but not defined in these by-laws shall have the same meanings as are assigned to them in the Act 2013.	
18.22	This Council may fix the rates of CESS Etc.	
18.23	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.	
18.24	The Corporation may collect Income through its E.Portal 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.	
18.25	E.Portal, Utility Service Provider shall be empowered to collect CESS Etc. through Advance Challan, bills from all the Custodian, Of Goods Buildings Etc of Karachi as per rates prescribed in Taxation Proposal as approved by the Council.	



KARACHI METROPOLITAN CORPORATION, KARACHI SINDH.

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18.26	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.	
18.27	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.	
18.28	Utility Service Provider shall keep the record relating to accounts of the Income and share the same with the Corporation for re-conciliation.	
18.29	Utility Service Provider shall not be involved in overcharging by himself or any third party contractor by any means of contract or otherwise.	
18.30	Every person / Custodian Of Goods, Building Use , carrying business in the limits of Karachi Metropoliyon Corporation is liable to pay the CESS On GOODS And Buildings as per the Notified rates by the Council and in the manner prescribed thereof through E.Potal KMC.	
18.31	By These by-laws , The CESS On cost of construction shall include all expenditure incurred by all means in connection with the building or other construction work but shall not include— Cost of land; —	
18.32	The cess levied under these by-laws by Taxation Officer shall be paid by an Owner or Custodiun of The Property, Goods Etc. within the date mentioned in challan of the date on which assessment of cess payable is finalised, whichever is earlier, to the cess collector.	
18.33	where the duration of the Challan one year, cess shall be paid within thirty days of completion of one year from the date of commencement of Every Year July and every year thereafter at the notified rates on the cost of Goods, construction incurred during the relevant period.	
18.34	where the levy of cess pertains to Goods, building and other construction work of a KMC Limits of a Public Sector Undertaking, the Public Sector Undertaking shall deduct or cause to be deducted the cess payable at the notified rates from the bills paid for such Good & works.	
18.35	where the approval of a Deliver Of Goods, construction work by a local authority is required, every application for such approval shall be accompanied by a crossed demand draft in favour of the KMC and payable at the Main KMC Office station at which the Senior Director Office Is located for an amount of cess payable at the notified rates on the estimated cost of Good or construction:	
18.36	Provided that if the duration of the project is likely to exceed one year, the demand draft may be for the amount of cess payable on cost of construction estimated to be incurred during one year from the date of commencement and further payments of cess due shall be made as per the provisions of these by-laws.	
18.37	The CESS calculated on the basis of the estimated cost of Goods & construction Cost Of Building along with the notice of commencement of work of the Main Act by a crossed demand draft in favour of the KMC	
18.38	Advance cess paid under these by-laws , shall be adjusted in the final assessment made by the Assessing Officer.	
18.39	Transfer of the proceeds of the cess to the B Senior Director Taxes, KMC.—	



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18.40	Every CESS Payment Information will be furnished on Prescribed Form, within thirty days of commencement of his Goods, work of payment of cess, as the case may be, furnish to the Assessing Officer, Information In Form I.	
18.41	Any change or modification in the Information furnished under these by-laws shall be communicated to the Assessing Officer immediately but not later than thirty days from the date of affecting the modification or change.	
18.42	Assessment.—(1) The Assessing Officer, on receipt of information In Form I from an Goods Custodian shall make a scrutiny of such information furnished and, if he is satisfied about the correctness of the particulars so furnished,	
18.43	he shall make an order of assessment within a period not exceeding six months from the date of receipt of such information In Form I, indicating the amount of cess payable by the Custodian and endorse a copy thereof to the Custodian, to the Senior Director Taxes and to the cess collector and despatch such order within five days of the date on which such order is made.	
18.44	The order shall inter-alia specify the amount of cess due, cess already paid by the employer or deducted at source and the balance amount payable and the date, consistent with the provision of these by-laws, by which the cess shall be paid to the cess collector.	
18.45	If on scrutiny of information furnished, the Assessing Officer is of the opinion that employer has under-calculated or miscalculated the cost of Goods, construction or has calculated less amount of cess payable, he shall issue notice to the Custodian for assessment of the cess.	
18.46	On receipt of such notice the Custodian shall furnish to the Assessing Officer a reply together with copies of documentary or other evidence in support of his claim, within fifteen days of the receipt of the notice: Provided that the Assessing Officer may, in the course of assessment, afford an opportunity to the assessee to be heard in person, if he so requests to substantiate his claim.	
18.47	If the Custodian fails to furnish the reply within the period specified under these by-laws, or where an employer fails to furnish information In Form I, the Assessing Officer shall proceed to make the assessment on the basis of available records, and other information incidental thereto.	
18.48	The Assessing Officer may, at anytime while the work is in progress, authorise such officer to make such enquiry at the work site or from documentary evidence or in any other manner as he may think fit for the purpose of estimating the cost of construction as accurately as possible. 8 . Return of overpaid cess.—	
18.49	Where the Assessing Officer has passed an order of assessment and the employer decides to withdraw from or foreclose the The Goods, Building and other construction workers' These CESS by-laws or modifies the plan of carring Goods, construction thereby reducing the cost of construction undertaken or has been forced by other circumstances to call off the completion of the work undertaken, he may seek revision of the assessment order by making an information In Form II to the Assessing Officer giving details of such reduction or stoppage of work.	



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18.50	Revision of order of assessment shall be made by the Assessing Officer, in the same manner as the original order, within thirty days of receipt of such information in Form II. (3) Following the revision of assessment as these by-laws, the Assessing Officer shall, wherever necessary, endorse a copy of the revised assessment to the Senior Director Taxes KMC or cess collector, as the case may be, for making the refund of excess cess as ordered in the revised assessment.	
18.51	The Senior Director Taxes KMC shall, within thirty days of receipt of the endorsement from the Assessing Officer under these by-laws, refund the amount specified in the order to the employer through a demand draft payable at the station where the establishment is located.	
18.52	Where the Appellate Authority has modified the order of assessment reducing the amount of cess, refund shall be made within such time as may be specified in that order	
18.53	Exemption.—(1) Any Custodian or class of Custodian in a KMC Jurisdiction seeking exemption under these by-laws may make an application to the Metropolitan Commissioner, KMC, stating the details of works undertaken, name of the Act or corresponding law in force in that under which he is liable to pay cess for the KMC of the Goods, construction and amount of cess actually paid alongwith the date of such payment and proof thereof. A copy of such application shall be endorsed to each of the Assessing Officer and the Senior Director Taxes, KMC. Concerned.	
18.54	On receipt of such application the MC, KMC may, if it feels necessary, seek a report from the Senior Director Taxes, KMC. concerned.	
18.55	On examining the grounds, facts and merits of such application the MC, KMC may, by notification in the Official Gazette, issue an order exempting the Goods, Construction, as the case may be, from payment of cess payable under these by-laws where such cess is already levied and payable under such corresponding law.	
18.56	Assessment proceedings shall be stopped by the Assessing Officer for a period of thirty days commencing from the date of the receipt of a copy of the application under these by-laws to him, or till the order of the MC, KMC is conveyed to an Custodian who made the application under these by-laws. whichever is earlier.	
18.57	Powers of Assessing Officer and other officers.—An Assessing Officer, or an officer authorised under these by-laws, if empowered by the KMC Authorities under these by-laws And as Per Sindh Local Government Act 2013 may,—	
18.58	enter any Goods container, Building establishment where building and other construction work is going on;	
18.59	make an inventory of materials, machinery or other articles lying at the work place;	
18.60	enquire about the number of Goods and Building Detail engaged in various activities;	
18.61	require the production of any prescribed register or any other documents relevant to the assessment of cost of construction or number of Goods Carried ;	
18.62	Seize or take copies of any such records;	
18.63	make general assessment of the stage of the Goods, construction work having been completed;	



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18.64	direct the Custodian or any other person incharge of the place that no Goods, material or machinery shall be removed or disturbed for so long as is necessary for the purpose of any examination;	
18.65	take Physical Stock, measurement, notes or photographs;	
18.66	exercise such other powers considered absolutely necessary for reasonable assessment of cost of construction.	
18.67	Date of payment.—Date of payment of cess shall be the date on which the amount is deposited with the cess collector, or the date of deduction at source, or the date on which the draft has been deposited with the local authority under these by-laws as the case may be.	
18.68	Penalty for non-payment.—	
18.69	An Assessing Officer, if it appears to him that Custodian has not paid the cess within the date as specified in the assessment order or has paid less cess, including the cess deducted at source or paid in advance, shall issue a notice to such Custodian that it shall be deemed to be in arrears and such Assessing Officer may, after such inquiry as it deems fit, impose on such employer, a penalty not exceeding such amount of cess:	
18.70	Provided that before imposing any such penalty, such employer shall be given a reasonable opportunity of being heard and if after such hearing the Assessing Officer is satisfied that the default was for any good and sufficient reason, no penalty shall be imposed on such Custodian	
18.71	Recovery of overdue amount.—	
18.72	For the purpose of recovery of sums due on account of unpaid cess, interest for overdue payment or, penalty under these rules, the assessing officer shall prepare a certificate signed by him, specifying the amount due and send it to the collector of the district concerned who shall proceed to recover from the said employer the amount specified thereunder as if it were an arrear of land revenue.	
18.73	Appeal.—	
18.74	The Custodian aggrieved by an order of the assessment made under these by-laws or by an order imposing penalty made under these by-laws may appeal against such order, within three months of the receipt of such order, to the Appellate Authority.	
18.75	The appeal shall be accompanied with—	
18.76	the order appealed against;	
18.77	a certificate from the cess collector to the effect that the amount of cess or penalty or both, as the case may be, relating to such appeal has been deposited;	
18.78	a fee equivalent to one per cent, of the amount in dispute or penalty or both, as the case may be, under such appeal;	
18.79	a statement of points in dispute;	
18.80	documentary evidence relied upon.	
18.81	On receipt of the appeal the Appellate Authority may call from the Assessing Officer a statement on the basis of his assessment order appealed against, as such Appellate Authority may consider necessary for the disposal of such appeal.	



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18.82	The Appellate Authority shall give the appellant an opportunity of being heard in the matter and dispose of the appeal as expeditiously as possible.	
18.83	On being satisfied on the quantum of cess the Appellate Authority shall confirm the order of the Assessing Officer or if in his opinion the assessment was wrong; or on the higher side shall modify the order of assessment or if in his opinion the assessment is on the lower side or if the basis of assessment is wrong, it shall remand back the assessment order to the Assessing Officer along with his observations to rectify the wrong.	
18.84	An order remanded back under these by-laws shall be disposed of by the Assessing Officer within one month in view of the observation made by the Appellate Authority; Provided that if the amount of cess is proposed to be enhanced the assessee shall be given an opportunity of being heard.	
18.85	No appeal shall lie against the order of the Appellate Authority under these by-laws.	
18.86	the Appellate Authority is of the opinion that the quantum of penalty imposed is on the higher side or not correctly made it shall suitably modify or set aside the order of the Assessing Officer, as the case may be.	
18.87	The appeal under these by-laws shall be disposed of by making a speaking order and a copy of such order shall be sent to each of the appellant, the Assessing Officer and the Senior Director Taxes KMC within five days of the date on which such order is made.	
18.88	An order in appeal reducing the amount of cess shall also ask the Senior Director Taxes KMC to refund the excess cess.	
18.89	An order in appeal reducing, enhancing or confirming the orders of penalty, as the case may be, shall also specify the date by which the amount of penalty should be paid/refunded.	
18.90	Filing of complaints.—	
18.91	The Assessing Officer, or any Inspector under these by-laws, or a Trade Union, having come to know of violation of an obligation to furnish return, furnishing of false information, intentionally or wilfully evading or attempting to evade the payment of cess may make a complaint to the Senior Director, KMC. The Senior Director Taxes, KMC on receiving such complaint shall examine the complaint and if it so decide may refer such complaint to the MC, KMC for taking legal action against the offender.	
18.92	The MC, KMC on receiving such reference may make such inquiry as may be considered necessary and authorise an Inspector of appropriate jurisdiction to file a complaint in the court of law.	
18.93	Form-I : Name of Custodian Registration No.	
18.94	Registering Authority 2. Address 3. Name of Work 4. No. of Goods, Building area 5. Date of commencement of work Estimated period of work: Month Year Date Month Year 6. Estimated cost of construction Details of payment of cess Stages Cost Amount Challan No. Advance—A and date Deduction at Source—D Final—F 1st Year 2nd Year 3rd Year 4th Year Total: Signature of Custodian with Name Date	
18.95	TO BE FILLED BY ASSESSING OFFICER 7.	
18.96	Date of completion	



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18.97	Final Cost	
18.98	Date of assessment	
18.99	Amount assessed	
18.100	Date of Appeal, If any,	
18.101	Date of order in Appeal	
18.102	Amount as per Order in Appeal	
18.103	Date of transfer of cess to the Board	
18.104	Amount transferred Challan No. and date Signature Designation FORM II [See rule 9(1)]	
18.105	Name of Custodian Registration No. under Building and Other Construction Work.	
18.106	Address II.	
18.107	Date of commencement of work Estimated period of work: Month Year Date Month Year	
18.108	Estimated cost of work (original) Advance Cess/ Deduction at source Date of Assessment order Amount of Cess assessed	
18.109	III. Modification to the original estimates Revised date of Reason completion/ Date of stoppage Actual cost estimates Actual cost incurred Whether work is being handed Yes/No. over to any other person/agency for completion.	
18.110	If yes, Name/ Address of such person/agency.	
18.111	Signature of The Custodian Date	
18.112	TO BE FILLED BY ASSESSING OFFICER Date of revision of assessment Amount of cess after revision Cess already received Cess to be recovered Cess to be refunded, if any Reference to Board for refund; Date /number Signature Designation	
18.113	No exemption may be granted to any private, autonomous, semi-government, government organization or any other entity not defined in these by-laws.	
18.114	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.	
18.115	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.	
18.116	Any error or omission in the specification printing. Item will be governed by the relevant specification, rules & schedule of rates.	

(S.M. Zaidi, PAS)

Municipal Commissioner
Karachi Metropolitan Corporation