

**PROVINCIAL ASSEMBLY OF SINDH
NOTIFICATION
KARACHI, THE 20TH MAY, 2026.**

NO.PAS/LEGIS-B-10/2026-The Sindh Development and Maintenance of Infrastructure Cess (Second Amendment) Bill, 2026 having been passed by the Provincial Assembly of Sindh on 08th May, 2026 and assented to by the Governor of Sindh on 15th May, 2026 is hereby published as an Act of the Legislature of Sindh.

**THE SINDH DEVELOPMENT AND MAINTENANCE OF INFRASTRUCTURE
CESS (SECOND AMENDMENT) ACT, 2026.**

SINDH ACT NO. XVI OF 2026.

**AN
ACT**

to further amend the Sindh Development and Maintenance of Infrastructure Cess Act 2017.

WHEREAS it is expedient to further amend the Sindh Development and Maintenance of Infrastructure Cess Act 2017, in the manner hereinafter appearing; Preamble

It is hereby enacted as follows: -

1. (1) This Act may be called the Sindh Development and Maintenance of Infrastructure Cess (Second Amendment) Act, 2026. Short title and commencement.

(2) It shall come into force at once.

2. In the Sindh Development and Maintenance of Infrastructure Cess Act, 2017, hereinafter referred to as the said Act, in section 10B, in the proviso, the words "unless otherwise provided by law" shall be omitted. Amendment of section 10B of Sindh Act No.XVIII of 2017.

3. In the said Act, for section 10C, the following shall be substituted: - Substitution of section 10C of Sindh Act No.XVIII of 2017.

“10C.Withdrawal of litigation. Upon execution of an Agreement under section 10A -

(a) all pending litigation by the owner or person or anyone acting on their behalf shall be withdrawn; and

(b) the owner or person shall waive all claims, refunds, damages or costs against Government under this Act.”.

4. In the said Act, in section 10F – Amendment of section 10F of Sindh Act No.XVIII of 2017.
- (i) in sub-section (1), the words "unless otherwise provided by law" shall be omitted;
- (ii) in sub-section (2) –
- (a) for the word "unconditional", the words "and through" shall be substituted; and
- (b) the words "unless otherwise provided by law" shall be omitted.
5. In the said Act, in section 6A – Amendment of section 6A of Sindh Act No.XVIII of 2017.
- (i) after the words "payment of the cess on", wherever appearing, the word "all" shall be inserted;
- (ii) in the first proviso, after the words "such exemption", the words "on the basis of EFS license issued by FBR" shall be added; and
- (iii) in the second proviso, after the word "re-export", the words "as long as EFS license issued by the FBR is valid and the consignment is cleared by the Pakistan Customs through a Goods Declaration (GD) filed under EFS" shall be added.

**BY ORDER OF THE SPEAKER
PROVINCIAL ASSEMBLY OF SINDH**

**G.M.UMAR FAROOQ
SECRETARY
PROVINCIAL ASSEMBLY OF SINDH**