

AZAD GOVERNMENT OF THE STATE OF JAMMU AND KASHMIR
Law, Justice, Parliamentary Affairs and Human Rights Department

'MUZAFFARABAD'

Dated: 12.12.2022

No. LD/Legis/Ord./131-43/2022. The following Ordinance made by the President on the 10th day of December, 2022, is hereby published for general information.

[Ordinance VIII of 2022]

An

Ordinance

to amend Income Tax Ordinance, 2001 (XLIX of 2001)

Whereas, it is expedient to amend Income Tax Ordinance, 2001 (XLIX of 2001), as adapted and enforced in Azad Jammu and Kashmir by virtue of the Azad Jammu and Kashmir Income Tax (Adaptation, Enforcement and Validation) Act, 2002 (Act IV of 2002);

And Whereas, the Azad Jammu and Kashmir Legislative Assembly is not in session and the President Azad Jammu and Kashmir is satisfied that circumstances exist which render it necessary to take immediate action;

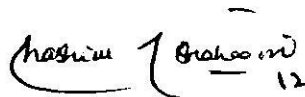
Now, Therefore, in exercise of the powers conferred by sub-Article (1) of Article 41 of the Azad Jammu and Kashmir Interim Constitution, 1974, the President is pleased to make and promulgate the following Ordinance:-

1. **Short title and Commencement.**- (1) This Ordinance may be called the Azad Jammu and Kashmir Income Tax (Amendment) Ordinance, 2022.
(2) It shall come into force at once.
2. **Amendment of Section 130, Ordinance XLIX of 2001.**- In the Income Tax Ordinance, 2001 (XLIX of 2001), as adapted and enforced in Azad Jammu and Kashmir, in Section 130, clause (c) of sub-section (3) shall be omitted.

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President

Azad Jammu and Kashmir


(Kh. Hashim Shaheen)
Section Officer (Legislation)
12/12/2022