

**AZAD GOVT. OF THE STATE OF JAMMU AND KASHMIR
LAW AND PARLIMENTARY AFFAIRS SECRETARIAT,
MUZAFFARABAD.**

Muzaffarabad the 24th July 1975

The following Acts of the Assembly received the assent of the President on the 21st July 1975 and are hereby published for general information:-

(ACT IV OF 1975)

AN ACT to Consolidates the Laws relating to the levy of Education Cess in Azad Jammu and Kashmir Territory.

WHEREAS it is expedient to consolidate the Laws already in force, relating to the levy and collection of education Cess, and also to provide legislation for the levy of education on the amounts of salaries paid to Bank Employees working in Azad Kashmir territory for the purposes of meeting expenditure on expansion, improvement and administration of education institution;

It is hereby enacted as follows:-

- 1. Short title, extent and commencement:** (1) This Act may be called the Azad Jammu and Kashmir Education Cess Act, 1975.
(2) It shall extend to the whole of Azad Kashmir.
(3) It shall come into force at once and shall be deemed to have taken effect from the first day of July, 1971, and all orders, Notifications made in inconsistent with the provisions of this Act, shall continue in force
- 2. Charge of Education Cess.-** There shall be levied a Cess known as Education Cess chargeable on the following items at the rates specified against each head, namely:-
 - (1) Cess on Timber:- Paisas 50 Per CFT on timber extracted in Azad Jammu and Kashmir for commercial purposes;
 - (2) Cess on Road Toll:- Paisas 15 on every rupees or part thereof payable by passenger Buses as Road Toll under the Road Toll Act, 1948 and one rupees per trip on Vehicle used exclusively for carrying load.
 - (3) Cess on Income Tax:- 5% on the amount of Income Tax/ super Tax% assessed and payable by the assesses under Income Tax Act 1922 excepting Government employees and all employees of autonomous and Semi Government bodies and Banks.

(4) Cess on Trial Register:- Five rupees per Trial Register Number issued under Income Tax Rules made under Income Tax Act 1927.

(5) Cess on Registration and transfer of property:- In respect of registration and transfer of property, the education Cess shall be levied at the rates given below:-

- (i) When the amount or value of the property does not exceed Rs. 20/ Rs. 10,000/-
- (ii) When the amount or value of the property exceeds Rs. 10,000/- but does not exceed Rs. 50,000/-
- (iii) When the amount or value of the property exceeds Rs. 50,000/-
- (a) On Rs. 10,000/- as above.
(b) On remainder on the rate of 3 rupees per thousand
- (a) On Rs. 50,000/- Rs. 140/-
(b) On the remainder the rate of 4 rupees per thousand.

(6) Cess on vehicular Transport:-

- (i) In case of private car. One rupees per quarter
(ii) In case of light vehicles. Two rupees per quarter
(iii) In case of heavy vehicles. Five rupees per vehicle, per quarter.
(iv) On registration of vehicle. Five rupees per vehicle.

(7) Cess on passport.- 25 rupees per passport for issue and for renewal.

(8) Cess on issuance and renewal of Arms licenses:- 5 rupees per license issued or renewed for all type of arms excepting pistol, Revolver and muzzle loading.

(9) Cess on cinema Tickets.- In case of cinema Tickets rates of education Cess payable shall be as under:-

- i) First class and gallery 25 paisa per ticket
ii) Second Class. 10 paisa per ticket
iii) Third Class 5 paisa per ticket.

(10) Cess on Medical Certificate:- In Cess of Medical certificate issued by Medical officers in connection with the Journeys abroad, education Cess shall be charged at the rate of Rs. 10.- Per certificate.

(11) Cess on Salaried person

(a) In case of Government employees, the education Cess shall be levied as under:-

- (i) All class I Government officer (in grade 17 and above) One rupee per centum of their salary per months.
- (ii) All other government servants except Class IV employee who are getting the salary in Grade 1. $\frac{1}{2}$ rupees per centum of their salary per months.
- (iii) All other persons drawing salary or honorarium from the Government exchequer. One rupee per centum of their salary or honorarium of month.

(b) In case of Semi-Government employees and employers of autonomous bodies and Banks the education Cess shall be levied as under:-

- (i) All employees who are getting the salary equivalent to the scale as mentioned in (a) (i) above. One rupee per centum of their salary per months.
- (ii) All employees who are getting the salary equivalent to the scale as mentioned in (a)(ii) Above, excepting those employees whose scale of pay is not more than the scale prescribed for Grade 1. $\frac{1}{2}$ rupee per centum of their salary per months.

3. **Offences and penalties:** Responsibility of collection of education Cess shall lie upon the authority which disburses the salaries, or recovers any amount or releases any thing, upon which education Cess is leviable. If an authority, responsible for collection of education Cess, fails to recover from him as penalty a sum not exceeding the amount of education cess not so recovered, in addition to the amount of the Cess recoverable by such collecting authority.
4. **Power of Making Rules:** For carrying out the purposes of the Act, the Government may make rules and may also appoint or notify any Government, Agency or Head of the Department to act and controlling authority whose control and supervision, recovery of education Cess shall be made.
5. **Repeal:** The Azad Jammu and Kashmir Finance (Amendment) Act, 1973 is hereby repealed.